HUBBUCK'S
PATENT WHITE ZINC PAINT.
HUBBUCK'S PALE BOILED LINSEED OIL.
HUBBUCK'S WHITE LEAD COLOUR and VARNISHES.
HUBBUCK'S PREPARED LIQUID PAINTS.
HUBBUCK'S BRITISH GREEN PAINT.
HUBBUCK'S BINNACLE AND COLZA OILS.
HUBBUCK'S PAINTS, OIL, and VARNISHES properly packed for exportation.

Beware of counterfeits of Name and Trade Mark.
THOMAS HUBBUCK & SON, LIMITED,
24, Lime Street, London.

The Bombay Gazette.

No. 28695—New Series.

BOMBAY:—SATURDAY, MARCH 19, 1892.

McEWAN'S BEER.
As Supplied to all Military Stations.
Rs. 55 per Hogshead.
Rs. 28 per Kilderkin.
The Finest Draught Beer Shipped to Australia
And the East.
AGENTS:—CUTLER, PALMER AND Co.

SHIPPING.

P. & O. CO.'S S. S. "SHANNON."

THE Extra Steamer SHANNON WILL LEAVE BOMBAY, at 5 P. M. on the 22nd March, and baggage should be sent to the Mazagon Dockyard, before 10 A. M. that day.

A steam launch will leave the Apollo Bunder at 3 P. M. to convey Passengers on board.

PENINSULAR AND ORIENTAL COMPANY.

DEPARTURES FOR EUROPE.

Vessels.	Tons.	H.P.	Captain.	Saturday.
† SIAM	3038	500	H. T. Weighell	19th Mar.
B.L. MIRZAPORE	3913	600	R. Harvey	26th „
† ASSAM	3041	500	G. W. F. Browne	2nd Apr.
B.L. CARTHAGE	4879	1000	M. de Horne	9th „
† SIAM	3038	500	H. T. Weighell	16th „
B.L. CLYDE	4136	800	J. L. Parfitt	23rd „
† ASSAM	3041	500	G. W. F. Browne	30th „
B.L. ROME	5750	1200	A. B. Daniell	7th May.
† SIAM	3038	500	H.T. Weighell	14th „
B.L. PEKIN	3909	600	P. Harris	21st „
				Friday.
† ASSAM	3038	500	G.W.F. Browne	27th May.
B.L. RAVENNA	3257	700	E. Crewe	3rd June.
† SIAM	3038	500	H. T. Weighell	10th „
B.L. SHANNON	4077	800	C. Edwards	17th „
† ASSAM	3041	500	G. W. F. Browne	24th „
B.L. THAMES	4078	800	W. Seaton	1st July.
† SIAM	3038	500	H. T. Weighell	8th „
B.L. CARTHAGE	4879	1000	M. de Horne	15th „
† ASSAM	3041	500	G. W. F. Browne	22nd „

The steamers marked B. L. proceed to Brindisi, Malta, Gibraltar, Plymouth, and London.

† These vessels proceed to Aden only, and Passengers tranship there to Steamers proceeding to Brindisi, Marseilles, and London direct.

Through Tickets are issued, including Railway Fare, from Brindisi to London by the Mail route, and Coupons are issued for places in the Sleeping Cars of the special "P. and O. Express."

Heavy Baggage must be sent to the P. and O. Dockyard at Mazagon before 9 a.m. on the day of sailing, or on the afternoon of the previous day.

A Steam Barge leaves the Apollo Bunder at noon on the day of sailing to convey Passengers on board, and only hand packages will be received.

The attention of passengers is called to the importance of having their baggage correctly labelled with port of destination.

SPECIAL STEAMERS TO LONDON, CALLING AT MARSEILLES.

Vessels.	Tons.	H.P.	Captain	Tuesday, 5 p.m.,
SHANNON	4077	800	C. Edwards	22nd Mar.
PENINSULAR	4972	1000	A. C. Loggin	19th April.

TO COLOMBO, STRAITS, CHINA, JAPAN, AND AUSTRALIA.

Vessels.	Tons	H.P.	Captain.	About
RAVENNA	3257	700	E. Crewe	24th Mar.
SURAT	3142	550	R. Sleeman	7th Apr.
THAMES	4078	800	W. Seaton	21st „
ROHILLA	3387	700	C. S. Tocque	5th May.
CATHAY	2983	500	A. Symons	19th „

In addition to the above, a CARGO STEAMER leaves for China and Japan every fortnight, with liberty to call at any port or ports.

For further particulars apply to

H. W. ULOTH,
Superintendent, P. & O. S. N. Company.
Bombay, March 8, 1892.

NAVIGAZIONE GENERALE ITALIANA
SOCIETA RIUNITE FLORIO RUBATTINO.
BOMBAY TO MESSINA, NAPLES AND GENOA, calling at ALEXANDRIA.

THE well-known Steamers of this Company will sail on:
7th April.
5th May.
2nd June.

For particulars regarding Freights, Passage, &c., apply to

F. BOZZONI,
Agent.
Sassoon House, Elphinstone Circle, Bombay. March 10, 1892.

AUSTRIAN LLOYD'S S. N. Co.
UNDER MAIL CONTRACT WITH THE AUSTRIAN GOVERNMENT.

ACCELERATED SERVICE TO BRINDISI AND TRIESTE, VIA ADEN, SUEZ, AND PORT SAID.

Steamers.	Captains.	Tons.	H.P.	To sail on
IMPERATOR	C. Bechtinger	4,600	750	1st April
IMPERATRIX	F. Egger	4,600	750	1st May.
IMPERATOR	C. Bechtinger	4,600	750	1st June.

A Surgeon and Stewardess on board of every Steamer.

RATES OF PASSAGE MONEY.

	1st Class.	2nd Class.	Deck (without food.)
TRIESTE OR BRINDISI	Rs. 500	Rs. 300	Rs. 130

RETURN TICKETS available for SIX MONTHS.

	1st Class.	2nd Class.
TO TRIESTE OR BRINDISI	Rs. 800	Rs. 480

Above Rates include Wine or Beer supplied at Meals.

THROUGH TICKETS TO LONDON.

Through 1st Class Single and Return Tickets are issued at specially Reduced Rates, including the railway journey from and to Trieste.

Steamers for BOMBAY leave TRIESTE on the 3rd, and BRINDISI on the 5th, of each month.

Passengers and their baggage are conveyed free on board by the Company's Steam Launch on the day of sailing.

SLOW SERVICE TO TRIESTE, VIA ADEN, SUEZ, AND PORT SAID.

Steamers.	Captains.	Tons	H. P.	To sail on.
ELEKTRA	C. Bellen	3,800	550	22nd March.
BERENICE	P. Mersa	3,200	500	22nd April.

RATES OF PASSAGES BY THIS ROUTE.

	1st Class.	2nd Class.	Deck. (without food).
TO TRIESTE	Rs. 400	Rs. 250	Rs. 130

RETURN TICKETS available for SIX MONTHS.

	1st Class.	2nd Class.
TO TRIESTE	Rs. 700	Rs. 400

Steamers for BOMBAY leave TRIESTE on the 12th of each month.

STEAM TO COLOMBO, PENANG, SINGAPORE, HONGKONG, AND SHANGHAI.

Steamer.	Captain.	Tons.	H.P.	To sail
MARIA TERESA	R. Deperis	3,800	550	8th April.

Connecting at Colombo with the s.s. NIOBE to Madras and Calcutta, and at Singapore with the s.s. GALATEA to Sourabaya and Batavia.

For further particulars, Freight, Passage, &c., apply to

O VON HOFFER, Acting Agent,
Sassoon House, 50, Church Gate Street, Bombay, March 8, 1892.

HALL LINE OF STEAMERS.
BOMBAY TO MARSEILLES AND LIVERPOOL

Vessel.	Captain	Tons	H. P.	To sail about.
WERNETH HALL	A. Buck	4,100	600	5th May 1892.

THIS Steamer is well-known on this Line as being most comfortably fitted in all respects for Passengers. For Fares and other particulars apply to

EDWARD BATES & Co.
Bombay, 3rd March, 1892

HOMEWARD PASSAGES.

RELIABLE BOOKINGS BY ALL REGULAR LINERS.

SYSTEMATIC AND APPROVED ARRANGEMENTS FOR

CHEAP COMFORTABLE PASSAGES.

BY NON-LINERS (Weekly).

SELECT BOOKINGS AND SPECIAL REDUCTIONS FOR FAMILY PARTIES.

Rs. 200-250 TO CONTINENTAL PORTS.

Rs. 250-275 TO UNITED KINGDOM PORTS.

NO COMMISSION. NO BOOKING CHARGES.

PASSAGE REQUIREMENTS REGISTERED FREE.

HEAVY BAGGAGE received and stored for ready shipment pending embarkation of passengers, free of warehouse charges.

AGENTS at CHIEF CONTINENTAL and UNITED KINGDOM, SEA PORTS and TOWNS.

CONTINENTAL RAIL and SLEEPING CAR TICKETS provided at ORIGINAL COST.

HAND-BOOKS and INFORMATION forwarded free.

THOS. COULSON & Co.,
Foreign Carriers, Steamship, General Passenger and Banking Agents.
[illegible]'s Buildings, Fort, Bombay.

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited)
Intend to despatch Steamers as follows:—

FOR KURRACHEE, KATTYWAR PORTS, AND CUTCH MANDVIE.

S. S. "PACHUMBA," 1,168 tons, on the 22rd March, at noon, calling at Verawul, Mangrole, Porebunder, Cutch Mandvie and Kurrachee, weather permitting.

S. S. "KARAGOLA," 867 tons, on 19th March, at 10 a.m.

FOR KURRACHEE AND PERSIAN GULF.

S. S. "PURULIA," 1,675 tons, on the 20th March, at 11 a.m., or after arrival of incoming English Mail steamer, calling at Kurrachee, Bunder Abbas, Linga, Bahrein, Bushire, Fao, Mahomerah, and Busreh, in the foregoing order, weather permitting.

FOR COAST AND CALCUTTA.

S. S. "CHINDWARA," 1,983 tons, on or about THURSDAY, 24th March, at noon, calling at such Ports as may be arranged. Particulars can be ascertained on application to the Undersigned.

MACKINNON, MACKENZIE & Co.,
Agents.
Bombay, 18th March, 1892.

PASSAGE SEASON, 1892.
KING, KING & Co.,
BANKERS AND EAST INDIA AGENTS, BOMBAY.

PASSAGES engaged by P. and O. and all other Lines at the lowest rates obtainable *FREE OF CHARGE FOR COMMISSION.*

SECOND SALOON accommodation by P. and O. secured at very low rates, and special attention paid to the grouping of Passengers.

Full information as to berths available, and lists of Passengers already booked, furnished at once.

SPECIAL AGENTS in India for Messrs. HENRY GAZE & SONS' CONTINENTAL and AMERICAN TOURS. Tickets by all routes furnished at once.

PASSENGERS are met on arrival at Plymouth by Messrs. HENRY S. KING & Co. (London), or at Liverpool by Messrs. KING, BAILLIE & Co. Messrs. KING, KING & Co.'s Agents at Aden, Port Said, Malta, Brindisi, Marseilles and Gibraltar will render their Constituents every assistance.

BAGGAGE, CARGO and PARCELS Shipped or Cleared at low rates: Fire and Marine Insurance effected when desired; excellent godown accommodation furnished and every facility given for examination.

LOANS granted on approved security. Letters of Credit and Circular Notes issued payable in all the principal towns of the world.

BILLS OF EXCHANGE, Sovereigns, and Bank of England Notes bought and sold at the best rates of the day.

TELEGRAPHIC REMITTANCES arranged at current rates, and addresses in connection with the same registered with Messrs. HENRY S. KING & Co. *free of charge.*

Correspondence invited, and a copy of Messrs. King, King and Co.'s "Hand-book for Homeward-bound Passengers," forwarded on Application, free of charge.

KING, HAMILTON & Co., CALCUTTA.
KING, BAILLIE & Co. LIVERPOOL.
R. B. KING, HYDERABAD (DECCAN).
HENRY S. KING & Co., LONDON.

ANCHOR LINE.

BOMBAY TO MARSEILLES AND LIVERPOOL.

Vessels.	Tons.	Captains.	To sail.
ARABIA	3544	C. Hillcoat	22nd March.
ARMENIA	3395	Geo. Read	5th April.
PERSIA	3547	R. Hutchison	19th April.
HISPANIA	3330	S. Abrey	30th April.
ROUMANIA	3387	W. S. Young	14th May.

Passengers can book through to London (Overland from Marseilles) on favourable terms.

The voyage to Marseilles is not expected to exceed twenty-one days, and the Railway Journey from Marseilles to London occupies thirty hours.

Each Steamer carries a duly qualified Surgeon and an experienced Stewardess, and is fitted out with every comfort for First Class Passengers.

All the Cabins are on the Upper Deck.

For Rates of Passage and further particulars, apply to

W. & A. GRAHAM & Co.,
Agents.
Graham's Buildings, Bombay, March 7, 1892.

THOS. COOK AND SON,
BANKERS AND ARMY AGENTS.

PASSAGES PROMPTLY ENGAGED by P. & O. MAIL, and all other Steamers, including non-Liners, FREE OF CHARGE FOR COMMISSION.

FAVORABLE ARRANGEMENTS for securing Berths according to individual requirements.

THROUGH TICKETS issued available from any Railway Station in India to all parts of the Globe.

CONTINENTAL TRAVELLING TICKETS issued, available by any route, and allowing breaks of Journey at all places of interest.

PASSENGERS with COOK'S Tickets met and assisted at London, Liverpool, Brindisi, Naples, Rome, Marseilles, Paris, and all Chief Continental Ports and Cities.

OUTWARD PASSAGES engaged and Tickets supplied from any part of the World to India.

HOTEL COUPONS available at over 1,200 Hotels.

SPECIAL REDUCED FARES for Civil and Military Officers to Europe via China and America.

HEAVY BAGGAGE received and forwarded.

INSURANCE POLICIES against death by accident issued, Insurance of Passengers' Baggage effected.

CIRCULAR NOTES and LETTERS OF CREDIT issued for the use of Travellers in all parts of the World.

DRAFTS issued at the Exchange of the day.

SOVEREIGNS, BANK NOTES, &c., bought and supplied.

CURRENT ACCOUNTS kept, and Interest allowed when the Credit Balance does not fall below Rs. 1,000.

DEPOSITS received. Rate of interest on application.

INTEREST, PAY AND PENSIONS collected and every description of Banking and Money Agency transacted.

Handbook of information free on application.

BOMBAY: 13, Rampart Row.
CALCUTTA: Old Court House Street.

WILLIAM WATSON and Co.,
BANKERS AND AGENTS.

BOMBAY: 28, Apollo Street.
KARACHI: Camp.
LONDON: 27, Leadenhall Street.
" 49-50 Parliament Street.

CURRENT ACCOUNTS kept, and Interest allowed on any amount.

FIXED DEPOSITS received at rates of Interest, to be ascertained on application.

PAY, PENSIONS and ANNUITIES Collected Free of Commission and without Life Certificate.

DRAFTS, CHEQUES and BANK BILLS issued, cashed or sent for collection.

TELEGRAPHIC and HOME FAMILY Remittances made at the best exchange rate of the day.

STOCK, SHARES, &c., bought and sold, and INVESTMENTS made.

GOVERNMENT PAPER, SHARES, and other Securities kept for safe custody, and Interest and Dividends collected.

LOANS and ADVANCES made on approved securities.

SOVEREIGNS, BANK NOTES, &c., bought and supplied at specially favourable rates.

ASSURANCE—LIFE, FIRE, MARINE, effected at reasonable rates.

Agents for the ORIENTAL and STANDARD Life Offices.

HANDBOOKS sent free on Application.

WILLIAM WATSON and Co.,
BOMBAY: 28, Apollo Street.
KARACHI: Camp.
LONDON: 27, Leadenhall Street,
and 49-50 Parliament Street.

TREACHER & CO., LIMITED,
CHEMISTS.
IMPORT,

DRAWING INSTRUMENTS,
THEODOLITES,
LEVELS,
COMPASSES,
GRAPHOSCOPES,

SPECTACLES & FOLDERS,
OPERA, MARINE, & FIELD GLASSES,
TELESCOPES,
MICROSCOPES,

MAGNETO, ELECTRIC, APPLIANCES, &c., &c.,
FULL DETIALED CATALOGUES ON APPLICATION.
BOMBAY, BYCULLA, AND POONA.

STANDARD GLASSWARE.
For full details see our Latest General Catalogue, pages 124 to 128.

TREACHER & COMPANY, LD.,
BOMBAY, BYCULLA, AND POONA.

MUNK'S PULMONICON,
OR CHERRY COUGH ELIXIR.

A PREPARATION absolutely unrivalled for the relief and cure of Coughs, Colds, Hoarseness, Whooping Cough, Bronchitis, Pulmonary Consumption, and all diseases of the Chest, Throat, and Lungs, whatever their description or origin.

Those who are troubled with that unpleasant tickling in the Throat, which deprives them of rest, night after night, by the incessant Cough, which it provokes, will, by taking one dose of Pulmonicon, find immediate relief.

Per Bottle, Annas 12 only.

WHY SUFFER WITH
ASTHMA?

GO and buy a Bottle of Munk's Magnetic Asthma Balsam; use it when you are troubled with this distressing disease and allied disorders of the Chest and Lungs. It attacks the very seat of the disease, and brings relief for you in five minutes! Is the only Rational Remedy of the age. Dr. Bartholow says: "It gives relief in a few minutes and the relief is permanent." Price 2s. 9d., or Rs. 2 per Bottle.

VALUABLE TESTIMONIALS IN FAVOUR OF
MUNK'S CODLACTONE.
EMULSIFIED COD LIVER OIL WITH
LACTOPHOSPHATE OF LIME.

"We have analysed a sample of Munk's Codlactone, and find it to be an Emulsion of Codliver Oil, with which has been incorporated certain Phosphates and Lactates. . . . It retains the well-known properties of the Oil in a more digestible form than in crude Codliver Oil, and the presence of the Phosphate renders it of greater value as a Medicine."

(Sd.) DR. REDWOOD, F.I.C.F.C.S
„ T. H. REDWOOD, F.C.S.Fic.
„ A. J. DE HAILES, F.I.C.F.C.S.

The "Lancet" says:—"It mixes very well with water or milk, and the taste is not repulsive. . . . Codlactone is likely to prove of value, where indicated, as the condition of Emulsion is, of course, calculated to promote speedy absorption."

The "Chemist and Druggist" is of opinion:—"The Emulsion mixes readily with water, not separating for some time, and the draught does not taste of Codliver Oil."

Per Bottle, 2s. 6d., or Re. 1-4.

CAN BE HAD OF ALL CHEMISTS AND MEDICINE VENDORS IN INDIA.

Fort, Bombay. { MADON, SONS & CO., } 23, Hummum Street, Sirdar's Building.

BOMBAY TELEPHONE Co., Ld.,
OFFICES:—ELPHINSTONE CIRCLE.

TELEPHONES.—The Company's Telephone instruments, being the Master Patents of Graham Bell, Edison and Gower, are unequalled in every particular. They are of the very best English-make, and are thoroughly reliable, and will give greater satisfaction, and be found more economical than the cheap instruments which are offered for sale elsewhere, and which for practical purposes are useless.

The Company are prepared to undertake the erection of Telephone lines and Telephonic installations for Native States, Corporations, Companies or private individuals. Estimates furnished on application.

ELECTRIC BELLS.—The Company have a large and varied Stock of the best English-made Electric Bells, Indicators, Pushes, etc., with every recent improvement. Installations for Clubs, Hotels, and Private Residences supplied, and erection undertaken, if required, on moderate terms.

The attention of residents in the Mofussil is directed to the advantage of introducing Electric Bells into their Bungalows for readier communication with servants, whose quarters are often at some distance from the Bungalows.

Instructions given for erection and maintenance.

The Company also supply LIGHTNING CONDUCTORS, MEDICAL INDUCTION COILS, ELECTRIC MOTORS, ELECTRIC FANS, BATTERIES and ELECTRICAL FITTINGS of all kinds.

ILLUSTRATED CATALOGUES, POST FREE, ON APPLICATION.

NOTICES.

INDIAN GUARANTEE ASSOCIATION.

THE TWENTIETH ANNUAL GENERAL MEETING of Shareholders of the Indian Guarantee and Suretyship Association, Limited, will be held at Albert Building, on Thursday, the 24th Proximo, at 2 p. m.

(1)—To receive Directors' Reports and Audited Accounts for the year ending 31st December 1891.
(2)—To declare a Dividend.
(3)—To elect Directors and Auditors.
(4)—To transact any other Business that may be brought before the Meeting.

By Order of the Board of Directors,
D. McLAUCHLAN SLATER, F.I.A.,
Secretary.
Bombay, 25th February, 1892.

GREAT INDIAN PENINSULA RAILWAY COMPANY.
SCRAP TIMBER FOR SALE.

THE Agent is prepared to receive at his Office, Victoria Terminus, Bombay, up to 1 p.m. (Gunfire) on WEDNESDAY the 23rd instant, Tenders for the purchase of any number out of 5 lots of scrap timber, now lying in the Locomotive Works yard, Parel, where the same may be viewed on application.

All lots purchased to be removed within one month from date of acceptance of Tender.

Tenders will not be entertained unless made upon the Company's Form to be obtained from the undersigned, and accompanied separately by a deposit of Rs. 100 as security for the due fulfilment of the engagement, failure in which will entail forfeiture of the deposit, without the necessity of the Company having to prove any loss by the transaction.

Full payment must be made promptly on notification of acceptance of Tender, and before delivery is made.

The Agent does not bind himself to accept the highest or any Tender.

ALFRED KING,
Storekeeper.
Storekeeper's Office, Parel, 15th March, 1892.

IMPORTANT NOTICE TO COTTON MERCHANTS AND THEIR AGENTS.

I, the Undersigned, have just OPENED a COTTON GINNING FACTORY at Palitana, the best Cotton-producing Centre in Kattyawar.

Almost all the Cotton Produce pass through my hands, and I can, therefore, purchase the best Cotton on Moderate Commission.

Cotton Merchants and their Agents are requested to send for samples first and then order their Purchase.

Further Particulars can be had on application to

OOSMAN JAMALL,
Owner, Palitana Cotton Ginning Factory, Kattyawar.

THE CITY LINE S. S. "CITY OF PERTH" has ARRIVED from GLASGOW and LIVERPOOL, and is DISCHARGING in the VICTORIA DOCK. Consignees are requested to present their BILLS of LADING for our COUNTERSIGNATURE and to TAKE DELIVERY of their Goods without delay.

Matches, Oil, Acids (Naptha), and other Inflammable Articles must be removed as they are landed, failing which they will be exposed at Consignees' risk, and subject to removal to the Combustible Shed at their expense.

Unless boats are sent alongside without delay to take delivery of Packages exceeding in weight 30 cwts., they will be landed on the Quay at the risk and expense of the Consignees.

Consignees are hereby expressly notified that all Claims for Damage must be adjusted by Steamer's Surveyor before the Goods are removed from the Landing Shed. The undersigned decline all responsibility in respect of Goods removed to the Unclaimed Warehouse. All Claims must be presented before the sailing of the Steamer, otherwise none will be entertained.

Captain CLARK will attend every morning to survey Damages, &c.

SIR CHARLES FORBES & Co.,
Agents.
Bombay, 17th March, 1892.

"BOMBAY GAZETTE" Daily, Rs. 48 for one year; Rs. 25 for 6 months; Rs. 13 for 3 months Rs. 5 per month in advance, postage extra.

LADIES' SHOP WITH HOME,
By Indian Parcels Post.

Consider the excessive Rate of Exchange, and Economise all Intermediate Profits.
High-Class Drapery and Dress Materials
Direct from the Manufacturers,
AT LOOM PRICES!
SAVING 50 PER CENT.
HENRY PEASE AND CO'S SUCCESSORS,
Spinners and Manufacturers,
THE MILLS, DARLINGTON,
Established 1752,
supply
High-Class Drapery and Dress Materials
DIRECT TO THE CONSUMER,
Without the intervention of Wholesale Merchants,
Drapers, Agents, or Middlemen.
EXQUISITE DRESS.
Latest Fashion at First Cost,
FRESH FROM THE DARLINGTON LOOMS,
Patterns Free, on approval, to any address in India.
THE LOVELY
DARLINGTON ZEPHYRS,

And New Darlington Skirtings, together with the Celebrated Darlington Cross-Warp Serges, and Gold-Medal Merinos and Cashmeres.

All exquisite Fabrics renowned for their stylish appearance, thorough Money Value, and Hard Wearing Qualities.

SPECIALITIES FOR INDIA.

High-Class Pure Wool Fabrics for Ladies' and Gentlemen's Wear.

For the Climate of the Hills, and in the Plains during the Cold Weather Season.

DARLINGTON PURE WOOL SERGES.

Dyed by Special Process, for the Sea-side, Travelling and Tourist Wear. Guaranteed to withstand Sun, Rain, and Salt Water, in light-weighted Yarns for Ladies' Yachting Costumes, Ladies' Travelling Dresses, Gentlemen's Boating and Tennis Suits. Stouter Yarns for Boys' and Girls' Rough Wear.

ANY LENGTH of MATERIAL CUT on no matter how short. All Goods warranted to be equal to the Samples, and all Parcels carefully packed for Export.

All Orders are executed the same day as received.

HENRY PEASE & CO.'S SUCCESSORS buy their Wools direct from the English Farmer. After careful sorting and cleansing the wool is spun into yarn, and the yarn woven into the various charming fabrics, for which the firm have been renowned since their establishment in 1752—the entire process of manufacture being carried on in their own Mills at Darlington, employing more than 1,000 hands.

USEFUL PRESENTS.
GENTLEMEN'S GOLD STUDS.

The largest Selection in India of Gold Studs Solitaires, and Sleeve Links. In whole or half suites for dress or every-day wear.

Shirt Studs, Rs. 10, 15, and 20 per set. Sleeve Links, Rs. 25, 30, and 35. A complete set of Solitaires and Studs with one Diamond in the centre of each, Rs. 62.

MARCKS & CO., LD.,
BOMBAY AND POONA.

SECOND-HAND PIANOFORTES.
MANUFACTURED BY REPUTED MAKERS.
With a view of making room for NEW PIANOFORTES arriving fortnightly,

MESSRS. MARCKS AND Co., LD.

BEG to submit a List of their Second-hand PIANOS, which are offered at the following REDUCED PRICES:—

All PIANOS are of full Compass, and guaranteed to withstand the Indian Climate.

Iron-framed Cottage Piano	Rs.	225
Do. do. Piano	„	290
Do. do. Piano	„	375
Square Piano Ebonized	„	375
Do. Rosewood	„	425
Do. by Schiedmayer and Soehne	„	525
Grand Piano by Broadwood	„	350
Do. Ebonized	„	450
Do. by Schiedmayer and Soehne	„	800

N.B.—Arrangements can be made by approved buyers to pay by Instalments.

MARCKS & Co., LD.,
PIANOFORTE WAREHOUSE,
43, ESPLANADE ROAD, BOMBAY.

CHOICE INDIAN CIGARS.

		Rs.	a.
O K NOBLES—Of fine flavour and mild, in boxes of 100 each	Per Box	1	12
O K DAWSONS—With straw, much liked	„	1	12
O K MANILLAS—Choice, mild Cheroots, with straw	„	1	8
O K HAVANNAHS—Well made, a Superior Smoke	„	2	0
O K THOMPSONS—With straw, a Long Smoke	„	1	12

JAVA GEMS.

O K JAVA GEMS, Cigar Shape, No. 1, in Boxes of 100	Per Box	3	8
O K JAVA GEMS „ No. 2 „ „	„	3	4
O K JAVA GEMS „ No. 3 „ „	„	3	0

BOMBAY: Oriental Bank Buildings, Byculla Bridge, and at Cumballa Hill. } PHILLIPS & CO., LD., { POONA: Temple House, Camp, & Bhoodwar Peth, City.

CHEMISTS, WINE AND GENERAL MERCHANTS AND AGENTS.

WHY
HOAR & CO.
GIVE THE
BEST
VALUE?

THEY BUY FOR CASH.
„ SELL FOR CASH.
„ MAKE NO BAD DEBTS.
„ SELL THE BEST GOODS.

HOAR & CO., CASH TAILORS.
BOMBAY.

UNADULTERATED, PURE, AND WHOLESOME.

1. WINES, COGNAC, AND SCOTCH AND IRISH WHISKY.
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	Rs.	as.		Rs.	as.
6 Carte D' Visite, Full	3	0	6 Cabinet, Full	6	0
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For any other Size it is so Cheap that no Firm could give it at the same Price.
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Ladies will be attended to by an Italian Lady Artist.
Studio Open from 9 a.m. to 4 p.m., including Sunday.
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6 Photos, small, our Invention .... Rs. 1 8
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NEW ADVERTISEMENTS.

NOVELTY THEATRE.

SPECIAL ANNOUNCEMENT.
POSITIVELY FOR THREE NIGHTS ONLY.
MARCH 21st, 22nd, AND 23rd.
India's acknowledged Entertainers.

HUDSON'S SURPRISE PARTY.

Patronised by their Royal Highnesses,
The Duke and Duchess of Connaught, the Viceroy and the Marchioness of Lansdowne, Lord and Lady Harris, &c., &c.
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Miss Nellie Arline.	Miss Blanche Gerard.
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Presenting a Picturesque Entertainment, designed to delight the eye and enchant the ear. Musical dainties dished up by Hudson's Party, and swallowed with repeated cries for more. All the delights of mellifluous Melody blended with the charm of elegant Song and Dance. Audience riveted.

SUCCESS A MATTER OF COURSE.
AND DON'T YOU FORGET IT!

The above Congress of Stars will Cogitate, Instrumentilate, Ruminate, and Agitate with all the latest NOVELTIES AND SENSATIONS OF THE DAY.

An Entire Change of Programme
Every Performance.
Popular Prices—Rs. 3, 2, 1.
Box Plan at Messrs. SOUNDY & Company.
Smiling begins 9 P.M.

THOS. P. HUDSON.
Proprietor and Manager.

CITY LINE OF STEAMERS.

BOMBAY TO LIVERPOOL.

Vessel.	Captain.	Tons.	To sail about
CITY OF PERTH	...Kinloch........	4000	....2nd April.

THIS Steamer, which is lighted throughout with the Electric Light, and has all the latest improvements, carries a Surgeon and Stewardess. Two berth Cabins on deck amidships. Punkahs and every comfort for first-class passengers. Crew entirely European. Apply to

SIR CHARLES FORBES & Co.,
Bombay, 17th March, 1892. Agents.

MR. D. M. INGLIS is authorised TO SIGN our Firm at Karachi, from 5th inst.

FINLAY, MUIR & Co.
Bombay, 18th March, 1892.

NOW READY.

"BOMBAY GAZETTE"

OVERLAND SUMMARY.

The *BOMBAY GAZETTE OVERLAND SUMMARY*, prepared for despatch by each Overland Mail for Europe, contains, in addition to all the news of the week, a specially-written Market and Freight Report, and a well-digested Summary of Events.

Annual subscription (in advance) ....Rs. 12.
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BOMBAY BARODA AND CENTRAL INDIA RAILWAY.

INCLUDING

RAJPUTANA-MALWA RAILWAY.

TENDER FOR STATIONERY.

1. THE Agent is prepared to receive at his office, Church Gate Street, Fort, Bombay, up to 1 P.M. (Gunfire) on MONDAY, the 28th March, 1892, Sealed Tenders for the SUPPLY of STATIONERY, required for the Broad and Metre Gauge Sections of the Company's system, during the 12 months, ending 31st March 1893. Supplies to commence from 1st April 1892.

2. Forms of Tender giving particulars of approximate requirements for delivery at Bombay and Ajmere, and conditions on which tenders will be received may be obtained on application to the Storekeeper's Office, Parel, Bombay, or the Deputy Storekeeper's Office, Ajmere, on payment of Rs. 2 each, at either of which offices samples may be seen.

3. Tenders should be superscribed "Tenders for Stationery for B. B. and C. I. and R. M. Railways," and must be accompanied by a deposit of Rs. 500, Five hundred, in currency Notes. If Government Paper or other Securities be submitted, they must be endorsed in favor of the B. B. and C. I. Railway.

The Agent reserves the right to select one or more items from any tender without reference to the other items on the same tender, and the tenderer shall be required to supply the same at the rate quoted.

4. The Agent does not bind himself to accept the lowest or any tender.

S. A. DUIGAN,
Storekeeper.
Storekeeper's Office, Parel, 16th March, 1892.

BUT WHY SUFFER WITH
COUGH AND COLD?
USE
ST. MARTIN'S
PULMONARY BALSAM,

The never-failing Specific for
PULMONARY
COUGH, COLD, ASTHMA,
BRONCHITIS,
WHOOPING COUGH, SORE THROAT,
and settled
CONSUMPTION.
It is a powerful
VOICE TONIC,
clears the throat of
HOARSENESS,
and strengthens the
VOCAL ORGAN.

☞ Reduced Prices, Annas 8 and Re. 1.

F. S. MADON & Co.,
NEAR JOOMA MUSJID, BOMBAY.

WINES! WINES!!

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SOLE AGENTS for the following BRANDS:—

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GONNE, CROFT & Co.'s
ROBINSON'S SPECIAL BLEND.
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CHAMPAGNE.
JULES MUMM, JULES MUMM.
PORT.
CROFT'S VERY OLD TAWNY.
SHERRIES.
STANLEY AND GRIMM.
CLARETS.
MEDOC ST. JULIEN.
BRANDIES.
THINE & Co.'s.
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Retail Agents:—DENISON & Co.,
33, HUMMUM STREET.
SPECIAL TERMS TO REGIMENTAL MESSES, CLUBS, &c.

NOW READY.

THE BOMBAY PRICE CURRENT and SUMMARY OF TRADE.

Published once a week at the *Bombay Gazette* Office on the departure of the Overland Mail for Europe.

The Bombay Price Current contains—
A Specially-Written Market Report.
Freight Report, &c.
Summary of Cotton Exports during the Week.
Imports and Exports of Bullion.
Quotations of Imports and Exports, and Customs' Duties.
Comparative Summaries of Exports from Bombay, up to date as per Ships' Manifests, with the total Exports for the month, and for the same period as far back as 1870 and 1878, respectively.
Comparative Summaries of Imports, of Piece-Goods, and of Yarn into Bombay from Great Britain up to date, with the total for the month, and the same period as far back as 1870 and 1878, respectively.
Share Lists and Rates of Exchange.
List of Vessels in Bombay Harbour on the date of publication, arrivals and departures of Vessels during the week, and Vessels expected from Out and Home Ports.
Charters and Engagement.

Annual Subscription in advance....Rs 10.
Single Copy.........................Annas. 4.
"Bombay Gazette" Office, Esplanade Road, Fort.

NEW ADVERTISEMENTS.

NOVELTY THEATRE.

EDISON'S LATEST PHONOGRAPH,
UNDER THE DISTINGUISHED PATRONAGE OF
THEIR EXCELLENCIES
LORD AND LADY HARRIS.

EDISON'S LATEST LOUD
TALKING MACHINE.

THIS, SATURDAY, EVENING,
FAREWELL RECITAL IN BOMBAY
OF
EDISON'S LATEST PHONOGRAPH.

MONSTER PROGRAMME TO-NIGHT.

Professor DOUGLAS ARCHIBALD, M.A., (Oxon), will deliver an intensely interesting LECTURE, for the last time in Bombay, and exhibit the incredible capabilities of Edison's Astounding Talking Machine. Songs by famous artistes, speeches by Mr. W. E. Gladstone, instrumental music performed in Europe and America, will be actually reproduced with astounding fidelity. The Phonograph is capable of reproducing the same voice from the same "record" many thousands of times. By this means human speech may be preserved for ever, and the voices of the living and the dead will mingle in futurity.

TO-NIGHT,
A COLOSSAL BILL.

"Thus an orator in the old world might deliver a famous oration, and years after his remarks would be sounded in the ears of another generation by the aid of the phonograph. Again, the phonograph can take in the melodious strains of the greatest vocalist of one generation, and the people of another may listen with pleasure to that same sweet music, lacking none of its sweetness and purity through being encaged for such a length of time.

. . . .

No entertainment ever gave greater satisfaction in Bombay."

"It is scarcely beyond belief that such an invention or aid to study of the marvellous in science could possibly exist, but it does, in the Phonograph."

PRICES:—Rs. 3, 2, 1, and 8 Annas.
Box Plan at Messrs. SOUNDY & Co.

WM. A. JINKINS, Manager.

FILLIS' GREAT CIRCUS.

☞ LOOK, LOOK ☜
MORE NOVELTY!
ANOTHER CHANGE;
NEVER FAILING RESOURCES.
TREMENDOUS SUCCESS OF THE
DOUBLE RING PERFORMANCE.
TWO SHOWS IN ONE.
DOUBLE ATTRACTIONS,

The Audience unanimously pronounce it to be the best NOVELTY yet produced in BOMBAY.

TO-DAY & TO-NIGHT
AT 4 P.M. AND 9 P.M.
THIS GREAT DOUBLE TAKES PLACE
With more New Double Acts;
GRAND AMALGAMATION.
TRIPLE ŒRIEL GYMNASTIC DISPLAY.
Four Gymnastic Performers
IN THE AIR AT ONE TIME.
3 OF THEM, LADY PERFORMERS.
ALL THE NOVELTIES,
ALL THE LADIES.
ALL THE CLOWNS,
DOUBLE EQUESTRIAN ACTS,
THE CHARLTONS,
THE BEAUMONT TROUPE,
DOUBLE GYMNASTIC DISPLAYS,
DOUBLE CLOWNS' ABSURDITIES.
THE FEELEYS
AND
Mdlle. SHERAZADE
AND
THE LIONS.
THE LION QUEEN—THE LIONS.

Remember all the above will be faithfully carried out,

THIS DAY, SATURDAY, MARCH 19
AT 4 P.M. AND 9 P.M.

N.B.—The General Opinion of the First Performance of the above is that there is TOO MUCH TO BE SEEN AT ONE TIME.

☞ NEXT WEEK, THE LAST. ☜

THE AFTERNOON PERFORMANCE AT 4 P.M.
Equals the Performance given at 9 p.m.
Children half price to all parts. Special rates to Schools.
Teachers in Charge of large Parties Free.

FOR SALE.

The whole of the CIRCUS ELECTRIC LIGHT PLANT, consisting of Steel Boiler of 6 H.P. Pressure 80lbs. Westinghouse Patent Engine, Double Acting Piston Valve 10 H. P. Engine, and Ganz' Dynamo bolts. 60 Amp. 120. The whole is in complete working order, the Plant being purchased new from Messrs. Volkart Bros. last March, (the Proprietor purchasing a more Portable Plant for travelling) and can be seen at any time at the Circus.

Also some good AUSTRALIAN HORSES to be disposed of at the end of the Season.

NOVELTY THEATRE.

By Special Request
THE ALFRED DRAMATIC COMPANY,
will produce
TO-DAY, an AFTERNOON PERFORMANCE, selections from Hindoostani and Gujarati Operas and Dramas, with a Comedy of
NAJAH SHEEREEN.
SHEEREEN..................The English Actress.
The entire change of programme will be produced.
On TO-MORROW, SUNDAY, EVENING, at 9 P.M., sharp.

NOTICE.

THE PUBLIC are informed that the PLOT of GROUND, known as the Esplanade General Parade Ground, is reserved for the Garrison Parade, which takes place on SATURDAY, the 19th instant, and that no person will be allowed upon the ground without the permission of the Military Authorities.

W. H. WILSON, Colonel,
Commissioner of Police.
Bombay, 18th March, 1892.

BOMBAY MUNICIPALITY.

NOTICE TO FURNITURE MANUFACTURERS.

1. SEALED TENDERS will be received by the Municipal Commissioner for the City of Bombay, up to 2 P.M., on MONDAY, the 4th April, 1892, for the construction and completion of FURNITURE for the New Municipal Buildings.

2. The Forms of contract, drawings and specification can be seen on application to the Undersigned at his office in Rampart Row, on and after WEDNESDAY, the 23rd inst.

3. Forms of Tender may be obtained upon payment of Rs. 10 on application to the Chief Accountant at the Municipal Office on and after the above date.

4. Each Tender should be accompanied by a deposit of Rs. 2,000 to be paid to the Chief Accountant in cash, which will be forfeited in case of refusal to sign the contract.

5. The Municipal Commissioner does not bind himself to accept the lowest or any Tender.

By Order of the Municipal Commissioner.
FREDERIC WILLIAM STEVENS,
Architect, Civil Engineer, Surveyor,
Rampart Row, Bombay, 15th March, 1892.

THE SOUTHERN MAHRATTA SPINNING AND WEAVING COMPANY, LIMITED.

NOTICE is hereby given that an AD-INTERIM DIVIDEND for the half year, ending 31st Dec. 1891, is declared at the rate of Rs. 12-8-0 per share, equal to 10 per cent. per annum and will be paid on and after the 28th instant to Shareholders, whose names appear on the Register of the Company, on the 19th idem, on production of Share Certificates.

The transfer books of the Company will be closed from Monday the 21st to Saturday the 26th instant, both days inclusive.

Shareholders residing in Dharwar, Belgaum and Bijapur Districts will obtain Dividend warrants at Hubli on and after 4th April 1892, on production of Share Certificates to the Manager there.

By Order of the Directors,
P. CHRYSTAL & Co.,
Secretaries and Managers.
Bombay, 18th March, 1892.

NOTICE is hereby given that SACKARAM GUNESH CHOWDAREE has CONTRACTED to SELL to BUCKMABAI, wife of DINANATH GANOBA, all that piece or parcel of land or ground with the dwelling house standing thereon, situate in Mulluck Wady, Girgaum Back Road, Bombay, containing by admeasurement 197'50 square yards and is registered in the Collector's Books under old No. 686, New No. C-3147, Old Survey No. 587, New Survey No. 9-7915, and by the Collector of Municipal Taxes under ward No. 1392, (1) and they are at present occupied by the said vendor and his tenants. All persons having any claims against the said premises are hereby required to make known to the said purchaser at her residence in Kollywady, house No. 16, near French Bridge, Girgaum, within 14 days from the date hereof, otherwise the purchase will be completed without regard to the said claims, if any.—Dated this 18th day of March, 1892.

BUCKMABAI, wife of DINANATH GANOBA,
Purchaser.

NEW ADVERTISEMENTS.

MAGIC!! MIRTH!! MYSTERY!!!
FOR ONE NIGHT ONLY.
TEMPERANCE HALL, Hospital Lane, Mazagon.
Robert Bruce's Congress of Cabalistic Wonders.
SATURDAY, 19TH MARCH, 1892.

Beautiful Music, unrivalled Ventriloquism, Magic Illusions of Bewildering Fascination, Mesmerism, Black Art Hall Supernatural Illusions, Impersonators of peculiar People, &c., &c.

Admission Rs. 2 and 1, Sailors and Soldiers in Uniform, half Price to Back Seats only.
Doors open at 8 p.m. Overture at 9 p.m. Sharp.
GOD SAVE THE QUEEN-EMPRESS.

FRAMJEE COWASJEE INSTITUTE.

SATURDAY, 19TH MARCH, 9 P.M.
GRAND CONCERT OF INDIAN MUSIC.
MASTERLY SINGING OF CLASSICAL AIRS
BY
USTAD WARAS KHAN, OF LUCKNOW.
Brilliant playing on the Small Harmonium
By his son USUF KHAN
ADMISSION:

Reserved, Re. 1-8. Unreserved, Re. 1. Back seats, As. 8. Tickets may be had at the Native General Library and Duftar Ashkara Press, and also from the following Members of the Committee:—

SHAMRAO VITHAL, Esq.
KAIKHOSRO N. KABRAJI, Esq.
ANANDRAO VENAYEK, Esq.
KASSUMALI ALIRAJA, Esq.
VISHNU NARAYAN BHATKHANDE, Esq.

SALES BY AUCTION.

MEHRJEE, JOHNSTON & CO.,

No. 4, FORBES & MEDOWS STREETS, FORT.

SALE OF CARRIAGE AND HORSES.

THIS DAY, SATURDAY, the 19th instant, at 12 o'clock noon, Messrs. MEHRJEE, JOHNSTON & Co., will sell by Public Auction at their Sale Rooms, No. 4, Forbes and Medows Streets, Fort, by order of C. A. Turner, Esq, Official Assignee, H. C., and in re Mooltanee Bhojraj Mohundas, insolvent, consisting of Two horses and harness and one carriage.

MEHRJEE, JOHNSTON & Co.
Bombay, March 19, 1892.

BANKS.

THE CHARTERED MERCANTILE BANK OF INDIA, LONDON, AND CHINA.

INCORPORATED BY ROYAL CHARTER.
ESTABLISHED 1857.

CAPITAL PAID-UP	£750,000
RESERVE FUNDS	£125,000
RESERVE LIABILITIES OF SHAREHOLDERS	£750,000

BANKERS:

LONDON	The Bank of England. The London Joint Stock Bank.
SCOTLAND	Bank of Scotland. Royal Bank of Scotland. National Bank of Scotland.
IRELAND	National Bank.
AMSTERDAM	Hope & Co. The Amsterdamsche Bank. Wertheim & Gompertz.
ROTTERDAM	The Rotterdamsche Bank.
PARIS	André Neuflize & Co.

BRANCHES:

Bombay, Calcutta, Madras, Colombo, Galle, Kandy, Rangoon, Penang, Singapore, Malacca, Batavia, Hongkong and Shanghai.

CORRESPONDENTS:

At Aden	Messrs. LUKE, THOMAS & Co.
" Amoy	" BOYD & Co.
" Bangkok	" WINDSOR, WINDSOR & Co.
" Cairo	" CREDIT LYONNAIS.
" Cheribon	" G. A. VAN PUTTEN & Co.
" Durban	" NATAL BANK.
" Do.	" STANDARD BANK OF SOUTH AFRICA.
" Foochow	" MAITLAND & Co.
" Hankow	" JARDINE, MATHESON & Co.
" Kobe	" JARDINE, MATHESON & Co.
" Lyons	" CREDIT LYONNAIS.
" Macassar	" REISS & Co.
" Manilla	" SMITH, BELL & Co.
" Mauritius	" BLYTH BROS. & Co.
" Medan (Sumatra)	" BROWN & Co.
" Nagasaki	" THE CHINA & JAPAN TRADING Co., Ld.
" Negapatam	" BANK OF MADRAS.
" Padang	" HAACKE & Co.
" Pacalongan	" G. A. VAN PUTTEN & Co.
" Saigon	" BANQUE D' L'INDO-CHINE.
" Samarang	" MACNEILL & Co.
" Sourabaya	" FRASER, EATON & Co.
" Tagal	" G. A. VAN PUTTEN & Co.
" Tientsin	" JARDINE, MATHESON & Co.
" Yokohama	" JARDINE, MATHESON & Co.
In Australia	The Bank of New South Wales. The Union Bank of Australia, Limited. The Bank of Victoria. The Bank of Australasia. The National Bank of Australasia.

BOMBAY BRANCH.
CURRENT ACCOUNTS.

Interest allowed at the rate of 2 per cent. per annum on Daily Balances not exceeding Rs. 1,00,000. When the accrued interest for six months does not amount to Rs. 10, no Interest is allowed.

INTEREST ALLOWED ON FIXED DEPOSITS

For one year, 4 per cent. p. a.
For shorter periods, terms on application.

Every Description of Banking and Exchange Business transacted on Terms to be ascertained on Application to

J. C. BERGENDAHL,
Agent.

COMMERCIAL and LAND MORTGAGE BANK, LIMITED.

HEAD OFFICE: MADRAS. BRANCH: RAWALPINDI.
SUB-AGENCY: MURREE.
LONDON BANKERS. THE ALLIANCE BANK, LD.,
Bartholomew Lane.

Bankers and Agents in Edinburgh, Dublin and at every important Station in India.

290 Shareholders. Price of Shares 70 to 75 per cent. premium.

Security offered to Depositors	Rs.	15,00,776
Working Capital	"	1,02,80,996

FIXED DEPOSITS. Monies received for 12, 9 and 6 Months at 5, 4½ and 4 per cent per annum respectively.

PAY AND PENSION BILLS are collected and Currency Notes or Cheques on Madras, Bombay and Calcutta are accepted at par for Deposit Account.

2 PER CENT. PER ANNUM is allowed on Current Account Balances and Monies are received, collected and disbursed free of any charge for commission.

6 PER CENT. PER ANNUM is allowed on Prudential Saving Fund Balances, and the same is compounded half-yearly.

4 PER CENT. PER ANNUM is allowed on Sums lodged, awaiting remittal to Europe.

Receipts are made payable to "either or Survivor."

Every description of Loan is granted upon approved Personal security, as well as upon Government Paper, Stocks, Shares, Lands, Buildings, Produce, Invoiced Goods, and Jewellery, etc.

A copy of General Rules of Business and Opening Credit forms will be forwarded on application to the Head Office or Branch.

By Order of the Board,
E. F. STRANACK,
Secretary and Treasurer.
Madras, 1st January, 1892.

NATIONAL BANK of INDIA, LIMITED.

SUBSCRIBED CAPITAL	£ 1,000,000.
PAID-UP CAPITAL	£ 500,000.
RESERVE FUND	£ 100,000.

The Capital has been adjusted at 1s. 6d. per rupee at a cost of £116,625.

HEAD OFFICE:
67, THREADNEEDLE STREET, LONDON, E. C.
BRANCHES:
CALCUTTA, BOMBAY, MADRAS, COLOMBO, KARACHI, DELHI, RANGOON, AND MANDALAY.

CURRENT ACCOUNTS are opened on which interest is allowed at 2 per cent. per annum on the daily balances when the sum at credit exceeds Rs. 1,000.

DEPOSITS are received for Fixed Periods at Rates of Interest which may be ascertained on application.

BILLS of EXCHANGE payable in the Principal Cities of Europe, India and Australia, purchased or collected.

DRAFTS issued at the Exchange of the day on the Bank's Head Office and Branches, also on Provincial Towns in Great Britain, on Paris and on the Chief Towns in Australia and New Zealand; and, when required, the Bank will forward the First of Exchange to the payees, free of charge. Remittances may also be sent by telegram.

The Bank undertakes the purchase and sale of Government Securities, Stocks and Shares, and receives same for safe custody, realising interest and Dividends when due.

H. CHALMERS,
Manager.

SPECIAL SHORT ADVERTISEMENTS.

LADIES' GOLD WATCHES.—Having just added to our Stock a fresh consignment from our European Factories, we are now able to offer the most improved styles in neat, strongly made Crystal Face, Hunting or half Hunting cases, at Rs. 55, 65, 75 and 85. Each Watch is thoroughly regulated before delivery and guaranteed for 2 years.—MARCKS and Co., Ld., Bombay and Poona.

MAHABLESHWAR DAWK RE-OPENED—Comfortable PHAETON and TONGA DAWKS from POONA to MAHABLESHWAR, also from WATHAR to MAHABLESHWAR, can be obtained at reasonable rates from BURJORJEE PEROSHAW, Diplomaed Dawk Supplier to H. E. the Governor of Bombay and Staff.

ANNEALED IVORY BILLIARD BALLS.—New Patent Process. Can only be had from JOHN ROBERTS and Co., Ld., Practical Billiard-Table Makers. Prices on application.

WANTED, a MEDICAL OFFICER, to take charge of the Pilgrim Steamer, SULTAN. Apply sharp to VISRAM EBRAHIM and Co., Owners, Mandvi.

WANTED, a FOREMAN SMITH, to take charge of the Blacksmiths' Shop in the Gun Carriage Factory, Colaba. Terms, Rupees 175 and free quarters or an allowance in lieu. Apply to the SUPERINTENDENT.

WANTED IMMEDIATELY, a competent SPINNING MASTER of great experience in Ring and Mule Spinning. Apply to "K.," care of this paper.

RECEIVED a few French 8-day Lamp Time-Pieces and Clocks, with glass domes. Rs. 40 to Rs. 200.—STEFFENAUER and Co., 6, Church Gate Street, Fort, Bombay.

AT NASSIK.—PIANO, Standard Indian Square by Schiedmayer & Soehne. New last year and in perfect tune, Cover, case and piano Stool. Cost in Bombay Rs. 826. Open to offers, owner going home. Apply "Salamander," care of this paper.

WONDERLAND NATIVE ART POTTERY WORKS.—Suited for large and small Presents to Friends at Home.—Designs and Shapes purely Oriental—School of Art Compound, Esplanade.

NINE CAST HORSES of the 7th Hussars, will be SOLD by PUBLIC AUCTION at 4 P.M., on WEDNESDAY, the 23 Instant, at the Commissariat Stores, Mhow.

BAEL FRUIT PRESERVE.—The Best and Safest Remedy for Dysentery, Diarrhoea and Bowel Complaints. Per tin, Re. 1. Per doz., Rs. 10.—JAMES PEARSE & Co., Apollo Street, Bombay.

FOR SALE.—at BENNETT'S Auction, TO-DAY, Owner having left India. Grey Arab Gelding, 10 years, 14-2 High, Good charger and well known jumper and pigsticker in Central India. Also a Bay W. G 15-1 High, 10 years, Infy charger for last 4 years and thoroughly quiet in Saddle and harness.

WE call special attention to our large Assortment of beautiful Carpets and RUGS of all sizes and qualities from "Kashmir," "Amritsar," "Delhi," "Jeypore," "Bhokara," and other places, from Rs. 30 to 400. —S. J. TELLERY & Co., 8, Esplanade, Fort.

FRESH FISH, FRUIT, and RELIABLE DOMESTIC SERVANTS to Up-country Stations at shortest notice, as supplied to Mr. Wutzler during the tours of H. R. H. Prince Albert Victor, H. I. H. the Czarewitch, and the annual tour of H.E. the Viceroy, and many others. —J. LEWIS and Co., 9, Military Square, Fort, Bombay.

GENT'S MERINO SOCKS, Soft Wool, Neat Assorted Shades. Really Cheap. Rs. 10 per doz, All Sizes.—BADHAM, PILE & Co., Ld., Bombay.

COOKING STOVES.—Rippingille's Celebrated Kerosine Oil COOKING STOVES kept in Stock, in all sizes.—LAMP WAREHOUSE, R. DITMAR, late Theodor Knaust, 69, Esplanade Road.

FRESH BREAD and ROLLS, etc., prepared day and night from best European Flour can be had at any time to the entire satisfaction of customers by M. HEARSH, Baker, Grant Road.

ALEXANDRA HOTEL, BOMBAY.—Myself and son have stayed at the Alexandra Hotel for more than a month, and during that time we found the Hotel a home. The Proprietor is obliging; same the servants. The accommodation good, and food far superior to other Hotels where I have stayed. The charges are very reasonable.—W. H. JOLLY, P. W. D.

RIPON HOTEL occupies the Finest and most central position in Mahableshwar. Best accommodation and Excellent Cuisine. Within Easy Walking distance of the Club, Gymkhana, and all the Public Buildings and Offices.

RUGBY HOTEL, MATHERAN, is now open. It is the most pleasant, comfortable and central Hotel on the Hill. Rooms bright, airy and commodious. All home comforts provided. Terms Moderate.

LANOWLI HOTEL.—Situated on best site, near Post Office. Only 5 minutes' walk from Station. Rooms, Board, and Lodging excellent; under European Management. For Terms, &c., apply to the Proprietor, S. BOMANJI.

RACE VIEW HOTEL, MAHABLESHWAR.—Have OPENED, for Gentlemen and Ladies next door to Lord Reay Villa.

TO BE LET, at moderate rent, a well-furnished HOUSE, on Malabar Hill, occupied by the Hon'ble Justice Birdwood. For particulars apply to CUMMOO JAFFER SULLIMAN and Co.

MATHERAN, GARBUTT HALL, TO BE LET, for this Season. Apply S. D. DUBASH, Elphinstone Circle.

TO LET, FURNISHED OR UNFURNISHED, LARGE COMFORTABLE HOUSE, 8 Bed and 4 Sitting Rooms, Room suitable for Billiard Room, Conservatory, large grounds, &c., For particulars apply Lt.-Col. BREWSTER, Brech Holme, Hampton Hill, Middlesex, or Lt. BREWSTER, R. A., Bolarum.

TO BE LET.—In Ceylon, 10 miles from Newera Ellya (the Sanitarium) a FURNISHED BUNGALOW, with 7 lofty and large Rooms, beautifully situated in the healthiest climate; 5,600 ft. above sea-level. Kitchens, Stables, Flower and Vegetable Gardens, and Fuel. Rent, Rs. 200 a month for 3, 6, or 12 months from June 1st, 1892. Apply by letter to "D.," Post Office, Newera Ellya, Ceylon.

BEST LEATHER, STRONG AND NEAT WORKMANSHIP Solid Double Leather Trunk, Mr. A. Landale's Pattern 32" by 20" by 10" Rs. 45; Single Harness Brass Mount Rs. 30. Double Harness Rs. 60; Hunting Saddle complete, Rs. 20. Apply to RAM LALL BROTHERS formerly Dunkee Lall and Sons, Cawnpore.

DEWJEE CANJEE & Co., Chuckla, No. 6, First Class Furniture for Sale or Hire. Inspection respectively invited.

FOR SALE.—The property of the Hon'ble SIR REYMOND WEST, an English-built Canoe Barouche, with a pair of Walers, Bay and Grey. For particulars, apply to CUMMOO JAFFER SULLIMAN & Co.

REVISED PRICES of Aerated Waters. Soda, Potash, and Plain Aerated Waters, per dozen, 8 Annas. Lemonade, and other Sweet Waters, per dozen, 12 Annas.—ROGERS and Co., Hummum Street, Fort, and Byculla.

SUPPLIER of Domestic Servants, also supplies Musicians for Dances and Parties. Terms moderate. Apply to T. PALMER, care of Messrs. Steffenauer & Co., 6, Church Gate Street, Fort, Bombay.

EXTRACTS out of numerous testimonials of Batliwala's AGUE PILLS or MIXTURE. Surg.-Maj. Jaykar:—It is a safe and reliable remedy. Surg-Maj Reporter:—I have found it very efficacious. J. Y. Lang, Esq., (Dep. Grand Master of all Scottish Freemasonry in India):—Derived immediate benefit from its use. C. Greengrass, Esq., Contractor, Tansa Water Works:—Found it of wonderful efficacy in every case. P. J. Daily, Esq., Chief Guard, S.-M. Railway:—It is really a dying man's Gold drop. Send your orders to Dr. H. L. BATLIWALA, Dadur, Bombay. May also be had of Kemp & Co.; Phillips & Co., &c., at Re. 1.

THE INDIAN SQUARE PIANO, the very best Square Piano for the Indian Climate, with all latest improvements, Rs. 650.—S. ROSE and Co., Bombay.

FINEST VERY OLD SCOTCH WHISKEY from DANIEL CRAWFORD, 81, Queen Street, Glasgow. This rare old Whiskey may be had from Messrs. FINLAY, MUIR AND CO., Bombay.

STEEL BOILERS.

LANCASHIRE, CORNISH & VERTICAL TYPES
NOW READY FOR IMMEDIATE DELIVERY—

30' by 7' by 110lbs. working pressure. Also vertical boilers of 8, 10, and 12 H.P. Made at our works under inspection of Government Boiler Inspector, of extra quality, Siemens-Martin mild steel—welded flues; latest improvements in accordance with Manchester Steam Users' Association Specification.

RICHARDSON & CRUDDAS,
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CURRENT ACCOUNTS opened, and Interest allowed at 2 per cent. per Annum on the minimum balance, if not drawn below Rs. 500 during the preceding half-year.

FIXED DEPOSITS received subject to 12, 6, or 3 months notice, at rates to be learnt on application.

BILLS of EXCHANGE and TELEGRAPHIC TRANSFERS on the United Kingdom, Calcutta, and Madras granted at the best rate of the day.

REGULAR FAMILY REMITTANCES arranged, and Pay, Pensions, Dividends, &c., realised.

CIRCULAR NOTES issued payable all the World over, Letters of Credit issued by English or American Bankers cashed, Sovereigns and Bank of England Notes bought or sold at favourable rates.

LOANS and CASH CREDITS for long or short periods granted on easy terms, and approved Bills or Cheques discounted.

GOVERNMENT and OTHER SECURITIES bought and sold or received for safe custody.

REGIMENTAL and PERSONAL AGENCY of every description transacted, Passages engaged on best terms possible, Baggage, Cargo, and Parcels shipped or cleared, and orders for Stores and Regimental Requisites executed.

HENRY S. KING & CO., LONDON.

HONGKONG & SHANGHAI BANKING CORPORATION.

Paid up Capital	$	100,00,000
Reserve Fund	$	63,00,000
Reserve Liability of Proprietors	$	100,00,000

COURT OF DIRECTORS AND HEAD OFFICE IN HONGKONG.

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London Bankers.—LONDON and COUNTY BANKING COMPANY, LD.

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Interest allowed on Current Accounts at 1 Per Cent. on Daily Balances, if not under Rs. 1,000, and not exceeding Rs. 1,00,000.

Money taken on Deposit for fixed Periods on terms to be learnt on Application.

Credits granted on approved Securities, and every Description of Banking and Exchange Business transacted.

Drafts granted on London and the chief commercial places in Europe, India, Australia, America, China, and Japan.

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THE BANK OF CHINA, JAPAN, AND THE STRAITS, LIMITED.

SUBSCRIBED CAPITAL	£2,000,000
PAID-UP CAPITAL	£ 250,000
RESERVE FUND	£ 223,000
UNCALLED CAPITAL	£1,750,000

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BOMBAY AGENCY.

INTEREST ALLOWED:

ON CURRENT DEPOSIT ACCOUNTS......2½ Per Cent. Per Annum on the Minimum Weekly Balances."

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12 Months	4½	per cent. per Annum.
6 Months	4	" "
3 Months	3	" "

For shorter periods, terms on application.

T. PAYN,
Agent.
OFFICES—Old Secretariat, Apollo Street.

INSURANCES.

THE IMPERIAL INSURANCE COMPANY, LIMITED.

FIRE.
LONDON.
ESTABLISHED 1803.
SUBSCRIBED CAPITAL £1,200,000.
PAID-UP CAPITAL £300,000.
TOTAL INVESTED FUNDS OVER £16,00,000.

THE Undersigned are AUTHORISED TO ISSUE POLICIES in this office at current rates.

WACE, CORFIELD & Co.,
Acting Agents, Bombay.

POSITIVE GOVERNMENT SECURITY LIFE ASSURANCE COMPANY, LD.

POLICIES can be taken out from and after this date at CONSIDERABLY REDUCED PREMIUMS.

See the following:

Ages.	Life Policy Rs. 5,000. Monthly Premiums for 30 years only.	Life Policy Rs. 5,000. Monthly Premiums for Life.	Endowment Policy Rs. 5,000. payable at age 50. or previous death. Monthly Premiums.
25	Rs. 12-15-6	Rs. 11-6-6	Rs. 17-15-6
30	" 14-1-3	" 12-11-0	" 22-10-10
35	" 15-7-6	" 14-4-4	" 30-10-0
40	" 17-5-11	" 16-6-1	" 46-12-4

Life Policies are also granted at REDUCED PREMIUMS lasting for 5, 10, 15, 20, and 25 years;
Also Endowment Policies, payable at ages 40, 45, 55, 60, and 65.

Under the Positive System there is—

1.—No forfeiture of Assurance in the event of discontinuance of premiums.
2.—Each payment under the limited Premium System secures a proportionate sum assured.
3.—The fixed surrender values are 40 per cent. of the Premiums.
4.—80 per cent. of the Premiums is invested in Government Securities in Trust for Policyholders, with the Official Trustee, to meet claims, thereby affording ABSOLUTE SECURITY.
5.—Claims are payable one month after proof of death.
6.—Liberal conditions and Bonuses are allowed.

THE NEW REDUCED PREMIUMS OF THE COMPANY WILL BE FOUND TO COMPARE VERY FAVOURABLY WITH THOSE OF OTHER ASSURANCE SOCIETIES, WHILE THE POSITIVE SYSTEM ITSELF SECURES MANY ADVANTAGES WHICH ARE NOT ELSEWHERE OBTAINABLE.

For Forms of Proposal, NEW TABLE OF REDUCED RATES, and all information, apply to

Messrs. BYRNE, NANJEE & Co.,
Agents.
99, Elphinstone Circle, Bombay.

ROYAL INSURANCE COMPANY.

CAPITAL—£2,000,000.

Absolute Security. Funds now exceed	£8,000,000
Funds invested in the best and safest Securities amount to	£7,891,896

FIRE BRANCH.

POLICIES COVERING RISK on MERCHANDISE, BUILDINGS, SPINNING MILLS, COTTON and JUTE PRESSES, SHOPS, BUNGALOWS, HOUSEHOLD FURNITURE, HOTELS and CLUBS, both in BOMBAY and in the MOFUSSIL, granted on most favorable Terms. COALS on the BUNDERS and KEROSINE OIL also covered.

Fire Premium for	1875	£742,553
"	1880	£833,078
"	1885	£966,107
"	1890	£1,864,889

NATIVE LIVES ASSURED AT EUROPEAN RATES.

LARGE REDUCTION IN RATES.

POLICIES granted by the Undersigned without reference to Head Office on APPROVED LIVES. MILITARY LIVES in CIVIL EMPLOY have extra Premium returned.

ENDOWMENT ASSURANCES payable at Fixed Periods on Adults and Children on very Favourable Terms.

LAST REVERSIONARY BONUS 7½ Per Cent.

REDUCTION to EUROPEAN RATES when Assured leave either Alexandria or Port Said.

ACCUMULATED LIFE AND ANNUITY FUNDS now amount to	£4,341,784
TOTAL ACCUMULATED FUNDS	£7,891,896

GROWTH OF FUNDS.

1875	£3,283,437	1885	£5,502,901
1880	£4,528,542	1890	£7,891,896

THOMAS H. MOORE & Co.,
Agents, Royal Insurance Company.
Hummum Street.

INSURANCES.

NEW YORK LIFE INSURANCE CO.

(1845)

FOR many years has issued Policies with treble options, which have given great satisfaction. For Terms and Particulars apply to

TURNER, MORRISON & Co.,
Chief Agents for Bombay.

ORIENTAL LOAN ASSOCIATION, Limited.

ADVANCES made on approved Personal Security in connection with Policies in the Oriental Life Office.

For Prospectuses, Proposal Forms, and further Particulars, apply to

D. McLAUCHLAN SLATER, F.I.A.,
Managing Director.
Albert Building, Bombay.

UNIVERSAL LIFE ASSURANCE SOCIETY,

SPECIAL FEATURES.

(a) *Annual Bonuses.*—The Universal is the only Office in India which divides Profits annually.

The average return in Cash at 52 Bonus Divisions has been about Rs. 47-8 in every Rs. 100, and £47-10 in every £100 paid in premiums, on Participating Policies.

(b) *Funds.*—The accumulated Funds are upwards of 40 per cent. of the total Sums assured. In addition to this the uncalled capital amounts to £440,000.

(c) *Economy of Management.*—The last Annual Report shows that the expenses for the year were under 10 per cent. of the Income.

(d) The Universal is the oldest established Life Office in the East.

CLAIMS PAID IMMEDIATELY ON PROOF OF DEATH.

Apply to
KING, KING & CO.,
Agents and Secretaries, BOMBAY.

FIRE INSURANCE.

		Exclusive Reserve Fund.
The NORTHERN ASSURANCE Co., CAPITAL	£	3,000,000
The GENERAL INSURANCE Co., CAPITAL, inclg. RESERVE FUND.	"	3,000,000
The TRANSATLANTIC FIRE INSURANCE Co., CAPITAL	M	6,000,000
The NORTH GERMAN FIRE INSURANCE Co., CAPITAL	"	7,500,000
The HAMBURG-BREMEN FIRE INSURANCE Co.. CAPITAL	"	6,000,000
The FIRE INSURANCE Co., of 1877, CAPITAL	"	2,600,000
The BALOISE FIRE INSURANCE Co., CAPITAL	Frs	10,000,000
The BATAVIA FIRE INSURANCE Co., CAPITAL	Fl	3,000,000
The SAMARANG FIRE INSURANCE Co., CAPITAL	"	2,000,000
The FIRE INSURANCE Co., "INSULINDE," CAPITAL	"	1,000,000

MARINE INSURANCE.

The GENERAL MARINE INSURANCE Co., CAPITAL, inclg. RESERVE FUND	£	3,000,000
The NEW SWISS-LLOYD TRANSPORT INSURANCE Co., CAPITAL.	Frs	4,000,000
The BATAVIA MARINE INSURANCE Co., CAPITAL	Fl	3,000,000
The SAMARANG MARINE INSURANCE Co., CAPITAL	"	2,000,000
The BAVARIAN LLOYD MARINE INSURANCE Co., Lt., CAPITAL	M	4,000,000

The FIRE and MARINE INSURANCE in the above Companies apply to the UNDERSIGNED, who can offer all FACILITIES and most FAVOURABLE TERMS. Rates and other particulars can be obtained on application.

VOLKART BROTHERS,
Agents.

THREE IMPORTANT FACTS
ABOUT THE
STANDARD LIFE OFFICE.

1.—HALF A MILLION STERLING per annum being paid in Death Claims year by year.

2.—THE FUNDS IN HAND amount to Seven and a half Million Sterling, and have increased 50 per cent. in the last 15 years.

3.—THE LIVES who die are annually replaced by more than double the number of new carefully selected lives.

GEORGE OLIVER, Secretary.

N.B.—THE COMPANY'S INDIAN RATES HAVE BEEN RECENTLY REDUCED.

THE
ORIENTAL LIFE OFFICE

IS WELL KNOWN for the Liberality of its Dealings, and among other ADVANTAGES, which European and Native Assurers have, are:—

UNQUESTIONABLE SECURITY,
VERY MODERATE PREMIUMS,
LIBERAL CONDITIONS AND SURRENDER VALUES.

THE PREMIUMS are so moderate that an Assurance of Rs. 5,000 (under the Company's NEW PLAN) may generally be secured or the Yearly Payment, which usually would be charged for Rs. 3,000 only. NINETY PER CENT. OF THE PROFITS ARE DIVIDED amongst the Assured every three years.

ENTIRE DIRECTION IN INDIA.
NATIVE LIVES AT EUROPEAN RATES.
FUNDS IN GOVERNMENT PAPER ONLY and remain in India.

The 'ORIENTAL' Grants, with or without Profits, Whole-term Policies, Temporary, Single Payment, Terminable Premium, or Sterling Policies (payable in India or England) Treble Benefit Endowment, Fully Paid-up, Half Credit System, Decreasing Scale and Family Pension Policies; also Endowments or Children and Liberal Annuities.

Proposal Papers, Prospectuses, and all further information on application to

D. McLAUCHLAN SLATER,
Fellow of the Institute of Actuaries,
Manager and Actuary,
Oriental Life Office, Albert Building, Bombay, or any Local Agent throughout India.

ESTABLISHED IN A. D. 1888.
S. N. GHOSH'S COMPOUND DECOCTION
SARSAPARILLA.

THIS preparation has been prescribed with great success in cases of Weakness, Scurvy, Scrofula, Rheumatic Affections, Sore-eyes and all other diseases arising from impurities of the blood. Price: Re. 1-8 per phial, packing, As. 4; Dozen, Rs. 15.

WONDERFUL RHEUMATIC OIL, S. N. G.'S.

It is a valuable remedy in Rheumatism, Lumbago Sciatica, Rheumatic Gout, etc., of any standing. Price Re. 1 per phial; packing, As. 2; Dozen, Rs. 10.

SPLEEN MIXTURE, S. N. G.'s.

Is one of the best and most reliable medicines for Spleen Enlargement, and never fails to give relief. Price; Re. per phial; packing, As. 2; Dozen, Rs. 12.

S. N. GHOSH, Chemist,
No. 85, Bechoo Chatterjee Street, C

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BOMBAY.

TO-DAY.

Prize-Distribution, Sir D. M. Petit Gymnasium, Esplanade, 5 p. m.
Point to Point Race and Close of Light Horse Camp.
Preliminary Volunteer Brigade Parade.
Novelty Theatre, Edison's Phonograph, 9 p. m.
Mr. Tata's Evening Party, "Esplanade House," 9 p. m.
Concert of Native "Ustadi" Music, Framjee C. Institute, 9 p. m.
Fillis's Hippodrome, 9 p. m.
Skating Rink, 11 a. m. to 11 p. m.
Victoria Jubilee Technical Institute, Second Annual Social Gathering Athletic Sports, 3-30 p. m. Dinner, 8 p. m.

Postal Notice.—Mails for Zanzibar, Delagoa Bay, and Natal, per extra s. s. Emin, will be closed at the General Post Office, at 10 a.m., on Monday, the 21st instant.

Bombay Swimming Club.—The Hughes Cup Race was won yesterday morning by W. Penton (20 secs. start), who in the previous heat tied with J. S. Kirkbride (30 secs.) for first place.

Jamshed Naoroz.—We have been asked to state that his Excellency the Consul-General for Persia at Bombay will be pleased to receive visitors at the Persian Consulate, Parel, between 9 and 11 o'clock and again between 4 and 6 o'clock to-morrow evening, it being Jamshed Naoroz.

Students' Social Purity League.—A general meeting of the League will be held to-morrow (Sunday) evening, at 4 p.m., in the hall of the Shivaji High School (Girgaum), when Mr. B. B. Nagarkar will deliver a lecture in English. Subject: "A Visit to Benares, the Sacred City of the Hindus."

Reported Burglary.—Maganlal Kakoochand, residing at Champa Gully, has reported to the police that his house was broken into during his absence on the night of Wednesday, the 16th instant, and gold and silver ornaments, valued at Rs. 381, stolen from a box, which was forced open by some iron instrument.

Theft at Bellasis Road.—A Hindu woman, named Anandi, a *pan-supari* and *biddee* seller, having her shop on the ground floor of a house, at Bellasis Road, has reported to the police, the theft of five gold ornaments, valued at Rs. 420, from an open box in her room. She suspects a woman who slept in her room the previous night.

Public Lecture.—Under the auspices of the Loowana Sookhvardhak Samaj, Dr. Bhalchandra Krishna will deliver a public lecture on "How to Preserve Health," on Monday, at 6 p.m., in the Mulji Jetha Kapad Bazaar Hall. Dr. Thomas Blaney will preside. After the lecture Drs. Ismail Jan Mahomed and Prabhooram Jiwanram will give their views on the subject.

Lecture on "Teachings of Nature."—To-morrow morning, at 9-30, under the auspices of Sir Jamshedjee Jeejeebhoy Madresa, Mr. Jivanjee Jamshedjee Mody, B. A., head-priest of the Colaba Fire-temple, will deliver in the Framjee Kavasjee's Fire-temple at Karelwadi, a lecture on "Spring and Teachings of Nature in Religion and Morality." Parsees are cordially invited to attend. Seats are reserved for Parsee ladies.

Fire.—On Thursday night, a fire broke out in a room of a house of a washerman, named Govind Ramjee, living at Peerkhan Lane. Several bundles of clothes were burnt in the fire, which originated in an adjoining room, which is separated by a partition and occupied by a woman, named Chanda. The sparks from the fire-place of Chanda fell on the partition, and set fire to it. The fire was immediately extinguished by the neighbours. The damage is estimated at Rs. 250.

Religious Lecture.—An interesting lecture on the Parsee religion, touching also the occult side of nature in connection therewith, was given by Mr. Rustom K. Parak, on Thursday evening last, at the Cowasjee Byramjee Fire-Temple, when Khan Bahadur Cursetjee Thannawalla presided, and a very large number of Parsees attended. The lecturer chiefly discoursed on the dual aspect of nature and the seven *Amsaspands* and their effect on this nether world. At the close of the lecture the chairman thanked the lecturer for his able and interesting discourse.

An Extraordinary Tale.—At the Girgaum Police Court, yesterday, Bhickajee Raghoo was charged before Mr. W. R. Hamilton, Second Presidency Magistrate, with infringing his license by selling two bottles of toddy at a higher price than the authorised rates, at his shop at Sewri. The accused pleaded that he asked his customers to give him three pice per bottle, but they offered him five pice, which he refused to take, when they forced the money into his hand. The Magistrate sentenced the accused to pay a fine of Rs. 10.

Academic Internationale de Geographie Botanique.—We are glad to hear that Dr. J. C. Lisboa of this city has been elected a corresponding member of the *Academie Internationale de Geographie Botanique* of Le Mans France. This Society is composed of twenty members only, twelve ordinary (memberes titulares), four honorary, and four corresponding. It has for its object, 1st, the publishing of a treatise in Geographical Botany, accompanied with an atlas showing the distribution, habitat, &c., of plants; 2nd, promoting the study of geographical botany by means of hirbariums and systematic explorations of the regions yet unexplored or imperfectly known as far as botany is concerned. Botanists who are interested on the subject are kindly requested to send their communications either to Dr. Lisboa or to the President (*Directeur*) Mons. H. Leveille, editor of the *Le monde des Plantes*."

Prarthana Samaj Anniversary.—The 25th anniversary of the Bombay Prarthana Samaj falls on the 24th proximo, and will be celebrated for eight days, beginning from to-morrow, according to the following programme:—Sunday, 20th March—7 a.m., Opening Service; 4 p.m., reading of reports; 5 p.m., Kirtan. Monday, 21st—6 p.m., address in Marathi. Tuesday, 22nd—6 a.m., morning service on sea-shore; 6 to 8 p.m. Bhajan. Wednesday, 23rd—7 a.m., individual prayers; 4 p.m. ladies' gathering and Puran. Thursday, 24th, (principal day)—7 a.m., service; 4 p.m. distribution of charity to the poor; 6 p.m., service. Friday, 5th,—8 p.m., gathering of the night school boys. Saturday, 26th—5-30 p.m., open-air preaching, 8 p.m., kirtan. Sunday, 27th—8 a.m., anniversary address to students; 3-30 p.m., children's gathering. 6 p.m., service and address in English. The public are cordially invited to attend all occasions.

Sudden Death of a Seedee.—An inquest was held yesterday afternoon, by Dr. Blaney, the Coroner, at the Morgue, touching the death of a *Seedee*, named Ramjan, a *biddee* maker, living at Chimna Butcher Street. Ranzoon Alfoo, a fireman, deposed that he lived with the deceased. On Thursday night, at 9 p.m., the deceased and the witness were sitting near the entrance of their house, when Mahomed Oosman, who was under the influence of liquar, ran past the house with a cane in his hand. He returned in three or four minutes and struck deceased a blow with the cane on the [illegible], and also gave him a blow with his clenched fist on the body, and ran away. The deceased then complained of pain and died within half-an-hour. Dr. Sydney Smith, Surgeon to the Coroner, who held an autopsy of the body, said that from the *post-mortem* appearances, he was of opinion that the cause of death was dropsy of the heart. The jury returned a verdict in accordance with the medical evidence.

A Tourist robbed of his Money.—In consequence of a theft of Rs. 1,600 in currency notes, committed at Calcutta in the month of January Superintendent MacDermott has been engaged in prosecuting active [illegible]quiries in Bombay for tracing the offenders, who, it would appear, quitted the eastern capital and travelled to this city. From the information which the police have been placed in possession of, it would appear that General Khodolitsch, a retired officer of the Austrian Army, engaged the services of the three servants, an ayah and two man-servants in November last and took them with him to Calcutta on a tour through India. A day or two previous to arriving at Calcutta, Bhagoo, the ayah, and Mahadoo Limbajee, suddenly disappeared, and it was only after he landed at Rangoon, that the traveller missed his money. Information was immediately conveyed to the police, and after considerable investigations Mahadoo was arrested, whilst betting at the Poona races, and when his house was searched by Inspector Guider at Poona, a quantity of gold and silver ornaments and two bank books showing a deposit of Rs. 400 in his own, and that of his wife's name, were found. The accused Mahadoo Limbajee, a *Mahar*, aged 35, was yesterday charged by Superintendent MacDermott, before Mr. Webb, Third Presidency Magistrate, with theft, as servant, of currency notes, valued at Rs. 1,600, the property of his [illegible]mployer, General Khodolitsch. Mr. Crawf[illegible]rd, of [illegible]ssrs. Crawford, Burder and Co., solicitors, [illegible]peared [illegible]rosecute under instructions from Mr. S[illegible]kinger, [illegible]nsul for Austria-Hungary in Bombay and ap[illegible] [illegible]or a remand till the 1st proximo, [illegible] enable [illegible]intendent MacDermott to prosecu[illegible] further [illegible] to the matter.

HIGH COURT.—Original Side.

(Before the Hon. Mr. Justice Telang.)

A FAMILY DISPUTE.

JELOOBHAI vs. BHIMRAO ATMARAM AND BYRAMJEE JEEJEEBHOY.

This was an argument of a rule nisi, granted on the 12th January last, calling upon the defendants to show cause why writs should not issue against them for contempt of the Court's order of 18th August 1891, whereby it was inter alia ordered that the defendants should hand over to the receiver all the ornaments, jewellery, and cloths, alleged to be the property of the late Bai Heerabai, in their possession, and the remainder of her estate and the books and papers relating thereto. Mr. Jardine, instructed by Messrs. Bicknell and Merwanjee, appeared in support of the rule for the plaintiff, a minor under the age of 18 years, who was represented by her husband, Nanabhoy Ardesir Framjee Moos; while Mr. Budroodin, instructed by Messrs. Ardesir, Hormasjee, and Dinshaw, appeared for the first defendant, and Mr. Pherozshah M. Mehta, instructed by the same solicitors, appeared for the second defendant, to argue against the rule nisi.

Mr. Budroodin said the suit was originally instituted for the recovery of a large number of ornaments which had been bequeathed by the plaintiff's mother, and in respect of which a rule nisi was obtained against the defendants. That rule was made absolute on the 11th August 1891, and Mr. L. A. Watkins was appointed receiver. Against that order an appeal was filed, and immediately afterwards negotiations were entered into by the parties for an amicable settlement of the matters in dispute, which culminated in an order from the arbitrator. Mr. R. D. Setna, who afterwards held a meeting, and on the 18th January last directed that the defendants should deposit the jewellery with the Bank of Bombay. Owing, however, to the sudden illness of the arbitrator at this period, the negotiations were suspended. The latter subsequently handed to the plaintiff's solicitors a certificate to the effect that his order had not been carried out. The defendants' solicitors asked for time to comply with the order, on the ground that the second defendant had had to go to Poona for a change of air. The defendants had in reality only a couple of days to comply with the order, and as the jewellery was of great value, the order could not be carried out within the time. After the granting of the certificate, the plaintiff applied for a rule nisi for contempt of court, which was granted by his lordship. As a matter of fact, however, the jewellery was actually deposited in the Bank on the 18th January, or within a week of the time fixed for the purpose. On the latter date, a meeting was held before the arbitrator, who then expressed his opinion that his order had been substantially carried out by the defendants, and asked the plaintiff's solicitors to postpone the proceedings for contempt of court. The plaintiff, however, obtained the arbitrator's permission to proceed with the matter. On the 4th February last, the arbitrator gave the defendants another certificate, in which he again stated that his order had been completely carried out. Mr. Budroodin said the above was a general statement of the facts of the case, and he said he should not read the affidavits, as the order of the arbitrator having been completely carried out, it was absurd on the part of the plaintiff to come before his lordship in regard to the alleged contempt of court.

Mr. Jardine addressed the Court at some length in support of the rule.

His lordship, in disposing of the rule, said that the order made by the Court and the receiver was subject to modification by the arbitrator. As to the ornaments and clothes the arbitrator had said that his order was carried out, and there was no contempt so far. In respect to documents lodged with the arbitrator there appeared upon the affidavits no sufficient disobedience. The defendants said they had clothes in their possession; and there was no disobedience on that point, and the defendants were to make an affidavit regarding it. His lordship discharged the rule obtained by the plaintiff. Costs up to the 18th January last to be paid by the defendants; and as to subsequent costs his lordship reserved his decision until after he had looked again into the affidavits. The rule was accordingly discharged.

(Before the Hon. Mr. Justice Farran.)

DISPUTE REGARDING A CHARTER-PARTY.

HAJEE ABDOOL RAHMAN ALLARAKHIA vs. HASSUMBHOY VISRAM AND OTHERS.

His Lordship delivered judgment in this case, in which the plaintiff prayed that it might be declared that he was, under the circumstances mentioned in the plaint, entitled to be repaid the sums of Rs. 1,500. Rs. 500, and Rs. 10,000 paid by him to the defendants in respect of the agreement endorsed on the charter-party of the steamship Sultan, dated the 11th June 1890, that the defendants might be ordered to pay these sums with interest by way of damages; that the rights and liabilities of the plaintiff and defendants might be declared; that the defendants might be orderd to pay to the plaintiff the damages claimed in the plaint, and that in the alternative they might be ordered to pay to him the sum of Rs. 4,000, being one-third share of the Rs. 12,000, &c. Mr. Jardine and Mr. Anderson, instructed by Messrs. Crawford, Burder, Buckland, and Bayley, appeared for the plaintiff; and the Hon. Mr. Latham and Mr. Buddroodin, instructed by Messrs. Conroy and Brown, appeared for the defendats, who traded under the name of the firm of Visram Ebrahim and Company.

His lordship, in disposing of the suit, said the point raised was a nice one. It was raised on the provision made in the charter-party that the owners were to have the option of requiring the charterer to ship salt at Rowaya or at Aden to fill the lower holds of the steamer. She sailed on the 21st June 1890, and Rs. 500 were paid by the plaintiff on the 18th June. She touched at Aden, when it was ascertained that there was a difficulty in getting salt. The defendant's agent had agreed to the port at which the salt was to be loaded being Aden. The agent must be treated as an agent in all respects as usual. The plaintiff being called upon to pay the Rs. 500, paid the amount and accepted for Aden. Then the captain refused to go and made a demand for the Rs. 10,000 before going. That was the true construction of what took place. If there was an ambiguity in the document, it was to be read against the person who drew it up: it must not be pressed too far. But any how, if the election of the port for loading salt was with the owners, his lordship thought they had made it in the letter written to them by the plaintiff and consented to by their agent. The Captain of the Sultan, Abdool, Arab, was a most shifting witness evidently, and the Court could not rely on his testimony. There was an election for Aden and the Captain refused to go to Aden He could not load salt en route, and so the plaintiff was entitled to a verdict. His Lordship gave a decree for the plaintiff for Rs. 8,000 with interest at 6 per cent. from the 8th August 1890 to 23rd November 1891, on Rs. 12,000, and from that date till now on Rs. 8,000 with costs, and interest on the judgment at 6 per cent.

ENTERTAINMENT AT ST. PATRICK'S CLUB.

The members of this association gave a most enjoyable entertainment at their club rooms in Apollo Street, on Thursday night, before a large audience, who heartily enjoyed the Farce, "Turn Him Out," that was put on the boards and pourtrayed in capital fashion. The performers, Miss Kerigan and Mrs. Flynn, and Messrs. Hack, Jackson and Carney enacted their roles in a manner that undoubtedly indicated much painstaking study, and they received the heartiest plaudits of the audience. Both the ladies played their parts with ease and grace whilst the humourous style of Mr. Hack created considerable amusement. Mr. Jackson, as Mope, and the imposter Lavender (Mr. Carney,) were capital in their representations. The entertainment was opened with the "Shepherd's Evening Song," a duet, by Mrs. Clarey and Miss Kelly, whose sweet and charming execution of this pretty piece drew forth rapturous applause from the audience. The "Spring Tide" Polka, by the Misses Ward was given at the conclusion of the farce and received the heartiest plaudits of those present. Considering the play, all round, it was an unqualified success and no doubt the executive will not be backward in providing a similar entertainment shortly.

ACCIDENT AT THE CIRCUS.

An unfortunate accident occurred last night at the Circus. Immediately the horses were sent off in the grand steeple-chase, Madame Fillis on Victor was thrown from her saddle in taking the first obstacle by her animal colliding with Dandie, ridden by Miss Minnie. Both horse and rider came down, but Madame Fillis with remarkable presence of mind got from beneath the animal, after sustaining a slight bruise to her head. She was carried from the ring by Mr. Fillis, her husband, and with prompt medical attendance she soon recovered.

BOMBAY VOLUNTEER ARTILLERY.

Owing to the lamented death of Gunner E. F. Fraser, whose funeral takes place this afternoon, the parade will take place at 4-15 p.m., instead of 4-30 to-day, so as to make the necessary arrangements for the attendance of a firing party at Sewree.

PASSENGERS BY THE HOMEWARD MAIL.

The P. and O. Co.'s s. s. Siam, Capt. H. T. Weighell, will sail to-day for London, Brindisi, Marseilles, and Ismailia, with the English Mails and the following passengers:—

For London.

Rev L B Cholmondeley
Mrs Drake-Brockman, three infants and nurse
Mr and Mrs Campbell
Mrs Sayce
Mr Norton
Mrs Butcher
Mr and Mrs Knight and child
Major and Mrs Fownes

For Brindisi.

Mr Barrow
Mr Scheibier
Mr Millar and child
Mr T Y Seddon
Capt A E R Tucker
Col Hughes
Lord Borthwick

For Marseilles.

Mr Butler
Hon A St Clair
Mr Josiah Down
Capt G A P Evans
Sir Robert Harvey and friend
Mr W Jackson
Mr and Miss Learoyd
Lieut A F J Reid
Mr and Mrs Ridley
Mr William Richardson
Miss Taylor
Rev J Warne
Mr and Mrs Yule

For Ismailia.

Mr A M Coats
Miss Mildmay

The following passages have been engaged:—

Per s. s. Shannon, Capt. C. E. Edwards, on 22nd March, 1892.

For London—Mr A O Hume, Mrs Cross, Mrs D Smith and two children, Mr J L Lyall, Mr J S Elmore, Mrs Smith, Mrs Spalding, Master Boyce, Mr and Mrs Gadsden, two children and infant, Mr and Mrs Faulder and child, Rev A and Mrs Gaffin, Mr Thos Carter, Lady Barbour and three children, Rev C W and Mrs Forman, and two children Miss Dracon, Miss Tippeto, Miss K M Rundle, Mrs Welchman and two infants, and Rev R and Miss Clarke.

For Marseilles—Mr and Mrs Nicholson and three children, Mr and Mrs Maxwell and two children, Mrs Hogarth, Lady Conyers, Mr and Mrs Macdonnell and infant, Mrs Michell, Miss Drynan, Mr and Mrs Whiteaway, Mr and Mrs A Gallois and two children, Miss Parsons, Two Misses Browne, Capt and Mrs Gott and child, Mr and Mrs F Souter and two children, Col and Mrs Storer, Miss Valpy, Miss Harding, Miss Carey, Miss Baines, Mrs Bigg Wither, Mrs Baines, Miss McAndrew, Mr Fawcus, Mr and Mrs W E Cooper, Mrs Dick, Miss Bernard, Miss Parsons, Mrs A F Dennis, Lady White and child, Mr Addis, Mr and Mrs Black, Comte and Comtesse de Cosse, Mr Ahmed R Sayani, Mr Abdulla Sayani, Mr Hoosein R Sayani, Mr G B Allen, Miss Ross Scott, Mr Hulbert, Rev M Blaick, Rev E P Herbert, Mr and Mrs R Charteris, Mr Parry, Mr Dawson, Mr Godfrey Robinson, Mr FitzGerald, Mr G P Rose, Sir Roper Lethbridge, Mrs Solano, Major Sorell, Mrs Rawlins, Hon Gabrielle Borthwick, Mrs Geoghegan, Miss Solano, Mr and Mrs F A Owen, Miss King, Mr Goolam Hoosein; Mr K A Mahomed Ali, Mr K T Mahomed Ali, Mr and Mrs Atkinson, Lieut and Mrs Scudamore and infant, Lady Harris, Master Harris, and Miss Croft.

Per s. s. Mirzapore, Captain R. Harvey, on 26th March, 1892.

For London.—Mr Todd Naylor, Mr and Mrs Sanders, Hon Gertrude Kennaird, Mrs Jackson and infant, Mr and Mrs Dennis and 2 children, and Miss Molesworth.

For Brindisi.—Mr F E Patterson, Mr H J Dadysett, Miss Evans, Mr and Mrs Cooper, Mr J Green, Master Green, Mr Beith, and Rev J L Peach.

Per s.s. Assam, Capt. G. W. F. Browne, on 2nd April, 1892.

For London.—Rev A R McDuff.

For Brindisi.—Rev J Dobie, Mr Lloyd, Miss Barrow, Mr H P Naylor, and Mr Townsend.

For Marseilles.—Mr and Mrs Peale, Mr and Mrs Bruce, child and infant, Lady Lansdowne, Mrs Frost, Mr Aubram, Lord Valletort, Lord de Vesciel, and Mr and Mrs Lloyd and two infants.

Per s. s. Carthage, Capt. M. de Horne, on 9th April, 1892.

For London.—Mr W B Smith, Mr and Mrs Humfress and 4 children, Mr and Mrs Miles and 3 children, Mr and Mrs Ewin and 2 children, Col W H St A Wilton, 2 Messrs Tangye, Mr Thomson, Mrs Vincent, Miss Hunt, Mr F L Petre and 2 children and Mr Faulkner.

For Brindisi.—Mr R Focke, Mr A H C McCarthy, Mr A Meyer and Mr A Brown.

Per s. s. Siam, Capt. H. T. Weighell, on 16th April, 1892.

For London.—Mr Mackenzie.

For Brindisi.—Major Campbell and Major Barlow.

For Marseilles.—Mr and Mrs James.

Per s.s. Clyde, Captain J. L. Parfitt, on 23rd April 1892.

For London.—Dr and Mrs Harris and five children, Mr and Mrs Down and two children, Mr and Mrs Miles and child, and Miss Miles.

For Brindisi.—Mr W Gray and Mr F D Fowler.

For Ismailia.—Sir Raymond West.

Per s. s. Assam, Capt. G. W. F. Browne, on 30th April, 1892.

For Brindisi.—Col Hart, Mr Hart, and Mr J Hamilton.

For Marseilles.—Mr H A Pottman.

TOLLS IN SALSETTE.

The following petition by Residents, farmers, cultivators, hack-drivers and others—inhabitants of Salsette, Mahim and the City of Bombay, has been sent in to Government:—

1. That many of your Lordship's petitioners are poor cultivators and hack-drivers, who are required in the exercise of their daily vocation to cross the Lady Jamsetji Mahim Causeway. That in so doing they are called upon to pay toll, viz:—2 Wheeled carriage, 4 annas; 4 Wheeled carrage, 8 annas, at the north end of the Causeway in Bandora. Such of your Petitioners as have to proceed further north through Bandora have to bear an additional toll charge at Khari not far from Bandora.

2. That your Excellency's humble petitioners have reasons to believe that the toll at Bandora is levied under some misapprehension; the reasons are briefly as follows, viz:—

(a) The cost of the Causeway* in question and of the Road constructed subsequently in continuation up to the top of the Bandora Hill† was contributed by the first Lady Jamsetji Jijibhoy on the explicit condition that the use of the Causeway and Bandora Hill Road should be free from toll.

(b) A large sum, supposed to be Rs. 40,000, was set apart with Government by her Ladyship to meet the maintenance expenses of the road, in order that the poor might not at some future date, be taxed for that purpose.

(c) The "Bombay Gazetteer," vol. xii.,—an official publication, issued in 1882—gives (page 323 in detail the several toll-bars in the Thana District, but does not mention Bandora, probably because no legal sanction for the toll in question was traceable in the old records then in possession of the official compiler.

(d) The exaction of the toll has been pronounced by the Commissioner of the Northern Division, who must have fully known the merits of the question to be unjustifiable in the following terms as reported by a correspondent of the "Times of India" of 17th April, 1889. His note written in 1881, runs:—"That there are now heavier arguments against the toll on the Causeway that no pecuniary advantage to either Local Funds or the Municipality should be allowed to outweigh. Government distinctly promised never to impose a toll on or near the Causeway, and scarcely seem to be keeping that promise when they sanction a municipal toll on it. The toll would certainly act as no encouragement to others who would be benefactors to give funds for such works."

3. Your Lordship's petitioners are given to understand that some years ago a representation, on this subject was submitted to the local authorities but it received very scant attention—the Bandora Municipality as custodians of the ratepayers' money, probably hesitating to press the matter, fearing, perhaps, that if the petitioners succeeded in attaining their object Government might still insist upon that body keeping in proper repairs the Bandora Hill Road although deprived of the revenue from the local toll. Your petitioners, however, are far from desiring that this Municipality should suffer financially from the abolition of the toll.

4. Your Excellency's petitioners beg leave most respectfully to submit that unless Government, mindful of the original compact, place at the disposal of the Bandora Municipality the original amount or funds sufficient to meet the recurring charges for the maintenance of the road leading from the Causeway to the Hill, it would be unfair to expect that body to undertake the burden; and it is perhaps because that Municipality has not been so provided with funds for that purpose at the outset that it has been found necessary to levy a local toll.

5. Your humble petitioners here venture to lay before your Excellency merely a bare outline of their case. They are not in a position and perhaps it is unnecessary as far as they are concerned, to trace the whole history of this toll. They have, however, firm confidence in your Excellency's sense of fair play and justice, and hope that neither the trust of the revered lady, to whose peity, kindliness of heart and public spirit the noble and spontaneous gift of the Causeway and the Hill Road is due, nor the cause of the poorest and most industrious of ryots, who feel the imposition of the toll-tax a severe hardship, will suffer in your Lordship's hands.

6. The humble praper of your yetitioners, therefore, is, briefly, that should your Lordship after due enquiry, be convinced that the present toll at Bandora is opposed to the spirit of Lady Jamsetjee's express wish, and to the solemn pledge of Government when the munificent gift was made over 50 years ago, that your Excellency will be graciously pleased to order the removal of the imposition.

And your Lordship's humble petitioners as in duty bound will ever pray.

(Signed) N. M. Lungrana, Dinshaw M. Panthakey, K. E. Ghamat, Frank Chalk, E. R. Smetham, and about 700 others.

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* Completed in 1845; total cost, Rs. 2,03,810 borne by Lady Jamsetjee. † Completed in 1854 at the joint expense of Lady Jamsetjee and the Government of Bombay.

The aforetime famous rider between the Indian flags, Mr. Bertie Short, has been fined Rs. 200 for thrashing the sub-postmaster at Gaighata for having refused to register a letter when the office was closed.

ALLEGED INCENDIARISM AT DADUR.

At the Girgaum Police Court, yesterday, Prag Shiv Dyal, a workman, employed in the Wadia Mill, at Worlee, was brought up on remand and charged by Inspector Jones, before Mr. W. R. Hamilton, Second Presidency Magistrate, with having on the 24th ultimo caused mischief by fire with intent to damage the property of Jagannath Prag, a milkman, living at De Lisle Road. Mr. Little, Public Prosecutor, appeared on behalf of the Crown. Mr. D'Souza, Pleader, defended the accused. It appeared that the accused lived in different rooms of a chawl, situated at De Lisle Road, and belonging to Framjee Hosangjee. The complainant, who is a milkman also, collected the rents of the chawl on behalf of the landlord. In the beginning of February last the accused erected a buffalo shed on Framjee's open land adjoining that of the complainant without the permission and consent of either the complainant or Framjee, who told the complainant to ask the accused to remove the shed, but the accused refused to comply with the order. The Municipality then served Framjee with a notice calling upon him to remove the stable, the erection of the stable in the place being objectionable on sanitary grounds. Framjee in return asked his servant (complainant) to call upon the accused to remove the shed and the complainant accordingly asked the accused to do so, stating that if that was not done immediately, the Municipality would pull it down at the expense of the accused, who, on hearing this, got angry and in the presence of several witnesses, said that he would not suffer the complainant's shed to stand on the place that night. The accused had to pull down his shed, but in return he put his threat into execution and set fire to the other shed, which was entirely destroyed in a short time. About 2 o'clock on the morning of the 25th ultimo, the complainant's servant was roused from sleep by a great heat in the shed and running outside discovered the structure on fire. He at once raised an alarm, when the complainant and a woman, named Kassi, rushed, out and on seeing that the fire had got hold of the shed, they forced open the doors and rescued the buffaloes. In the meantime, the complainant's servant saw the accused running away, and accordingly suspected that he might have set fire to the building. The matter was reported to the police, who on enquiry arrested the accused. A match-box containing three matches was found lying near the shed. The damage done to the shed by the fire was about Rs. 100. Several witnesses were examined by Mr. Little, who bore out the above facts. Mr. De Souza having declined to cross-examine the witnesses, the Magistrate framed charges against the accused, (who reserved his defence) and committed him to take his trial at the ensuing Criminal Sessions of the High Court, which begins on the 10th proximo.

DIVINE SERVICES.

THIRD SUNDAY IN LENT, MARCH 20.

ST. THOMAS' CATHEDRAL.

7-30 a.m.—Matins.
8 a.m.—Holy Communion—(Choral)—Missa Cœlestis.—Hymns 185, 261 and 197.
4-45 p.m.—Sunday School.
6 p.m.—Evensong and Sermon, by the Revd. F. Ball, R. N.—Hymns 198 and 256.
Magnificat and Nunc Dimittis.
Anthem.—"Incline Thine Ear."
Daily Matins at 6-45 a.m., and Evensong at 5 p.m.
Tuesday and Thursday—Celebration at 7-15 a.m.

ALL SAINTS' CHURCH, MALABAR HILL.

7-30 a.m.—Matins and Holy Communion.
5-30 p.m.—Evensong and Sermon.

ST. JOHN THE EVANGELIST, COLABA.

(Afghan Memorial Church.)
8 a.m.—Holy Communion.
11 a.m.—Choral, Matins and Sermon, (Parade Service).—Hymns 188, 90 and 108.
6 p.m.—Choral, Evensong and Special Sermon on "Money."—Hymns 107 and 259—51st Psalm.

HOLY TRINITY CHURCH, ESPLANADE.

7-45 a.m.—Celebration of the Holy Communion and Sermon.—Hymns 237, 169 and 317.
5 p.m.—Sunday School.
6 p.m.—Evening Prayer and Sermon.—Hymns 282, 271 and 28.
The Offertories for Church expenses and poor relief.

FREE CHURCH OF SCOTLAND, ESPLANADE.

11 a.m.—Morning Service.
4-30 p.m.—Sunday School and Bible Class.
6 p.m.—Evening Service.
Hymns 327, 353 and 237.

MISSION CHURCH, GIRGAUM.

11 a.m.—Morning Prayer and Sermon.—Hymns 6, 158, and 295.
6 p.m.—Evening Prayer, Sermon and Holy Communion.—Hymns 279, 195 and 374.

ST. PAUL'S CHURCH, KAMATIPURA.

6 p.m.—Evening Service.—Hymns 281, 257 and 317.

CHRIST CHURCH, BYCULLA.

7-30 a.m.—Holy Communion.
11 a.m.—Morning Prayer and Sermon.—Hymns 253, 269 and 271.
5 p.m.—Sunday School.
6 p.m.—Evening Prayer and Sermon.—Hymns 282, 256 and 226.

BAPTIST CHURCH.

(Opposite Byculla Club.)
8 a.m., and 6 p.m.—Sunday Services.
4-30 p.m.—Sunday School with Bible Class for adults.
11 a.m.—Marathi Service.
Seats free. Cordial invitation to all.

ST. PETER'S CHURCH, MAZAGON.

6-30 a.m.—Matins (plain).
6-30 a.m.—Holy Communion (daily.)
7 a.m.—Holy Communion—(Choral)—Sermon by Revd. Fr. Gardner.
10 a.m.—Catechism—(Choral)—by Revd. Fr. Biscoe.
6 p.m.—Evensong—(Choral)—Sermon by Revd. F. H. de Winton.
8 p.m.—Litany, Sermon and Miserere.
Alms for general expenses.

ST. MARY'S CHURCH, PAREL.

7-30 a.m.—Holy Communion.
8 a.m.—Matins and Sermon.
5 p.m.—Sunday School.
6 p.m.—Evensong and Sermon.

CHURCH OF SCOTLAND.

9 a.m.—B. B. and C. I. Railway Institute, Parel.
6 p.m.—St. Andrew's Church, Fort.
Ps. 43, 3, tune 388, "Invocation."
Hys. 132, 199 and 187.

ST. NICHOLAS' CHURCH.

7-30 a.m.—Holy Communion.
6-30 p.m.—Evensong and Sermon.

BOMBAY YOUNG MEN'S CHRISTIAN ASSOCIATION.

Service will be held on board the s. s. Knight Companion in the Victoria Dock, on Sunday morning, at 11 o'clock. Captains, officers, engineers, seamen, and others are cordially invited. The Bethel Flag will be hoisted. Come and bring your friends.

LIST OF RESIDENTS.

GREAT WESTERN HOTEL, BOMBAY.

* Mr and Mrs Berry-White Nepaul
* The Misses Pennell
* Col and Mrs E Begbie, Nilgiris
Surgn-Major Ellis, Kamptee
*Mr F G Pratt, CS, Thana
* Mr E M Pratt, CS do
Mr K Koffmann, Burmah
Mrs Archibald, Lahore
Surgn Lieut-Col J Lyons, Satara
Mr W Heyland
Mr R C Donaldson, Karachi
Dr and Mrs A D Pollen, C S, Poona
* Dr J Pollen, C S, Vingorla
Mrs Conroy
Sir Kenneth Cumming, Ahmedabad
Prof and Mrs Holden, Ahmedabad
Mrs Seabrooke, Ahmedabad
Mr and Mrs Atkinson, Poona
Mr E Sturmer, Poona
Mr and Mrs G Yule, Saharanpur
Miss Yule, Saharanpur
Mr and Mrs W E Hankins, Jabalpur
*Capt and Mrs G Manera, Mangalore
*Mr K Shahabudeen, CIE Poona
*Mr C Greathead, Alibag
Capt and Mrs Booth, s s Cooty, England
*Mr J R Hatherly, Nassik
Mr and Mrs W Homes, Jodhpore
Mrs Gordon, Jodhpore
Major and Mrs G Thunder, Bombay
Capt and Mrs J Waller, R A, Bombay
Mr M Strahl do
Major and Mrs Fownes do
Mr and Mrs W Mitchell, R I M do
Mr C Nordlinger do
*Mrs R Cooper do
Mr G W Terry do
Mr W J Murphy do
Mr D Stewart do
Mr A Francke do
Mr W Jenkins do
Mr A Schmidt do
Mr W Barrett, R I M do
Mr J M Heyn do
Mr J Jamieson do
Major G Radcliffe, I S C do
Lieut H N Parker, I S C do
Lieut T Moss, ISC do
Mr V E Booth do
Mr J Mulhodand do
Mr C Schaifer do
Mr H D Searle do
Mr A Failoni do
Mr J H Robinson do
Mr A M Jacob do
Mr J J Gazdur do
Mr M Breslauer do
Mr E A Goll do
Prof E D Archibald do

Residents left during the week marked thus (*)

Floriline.—For the Teeth and Breath.—A few drops of the liquid "Floriline" sprinkled on a wet tooth-brush produces a pleasant lather, which thoroughly cleanses the teeth from all parasites or impurities, hardens the gums, prevents tartar, stops decay, gives to the teeth a peculiar pearly-whiteness and a delightful fragrance to the breath. It removes all unpleasant odour arising from decayed teeth or tobacco smoke. "The Fragrant Floriline," being composed in parts of honey and sweet herbs, is delicious to the taste, and the greatest toilet discovery of the age. Price 2s. 6d., of all Chemists and Perfumers. Wholesale Depot, 33, Farringdon Road, London, England.

SHIPPING INTELLIGENCE.

The s s Nithsdale, 1,198 tons, Captain W Lawrenson, cleared yesterday for Karachi, with the same bottom cargo.

The B I S N Co's s s Ellora, 1,470 tons, Captain F Sheldrick, will sail to-day for Calcutta via coast ports, with a general cargo and 11 deck passengers.

The s s Minna Craig, 2,985 tons, Captain W Denning, arrived in harbour yesterday from Cardiff (17th February), with a cargo of 5,480 tons coal. The vessel is consigned to Messrs. Beyts Craig and Co.

The B I S N Co's s s Karagola, 598 tons, Captain J C Tice, will sail to-day for Karachi via Kathiawar coast, with a general cargo and the following passengers:—Captain G E Evens, Lieut A J Parker and 67 deck.

The B I S N Co's s s Wardha, 2,552 tons, Captain P L Wadge, arrived in harbour yesterday from Calcutta via coast ports, with a general cargo and the following passengers:—One Corporal and 6 Privates of 1st Gordon Highlanders and 14 deck.

The s s Sultan, 1,775 tons, Captain W F Collin, arrived in harbour yesterday from Jedda (7th March), with 242 pilgrims as passengers. There was one death during the voyage from starvation. The vessel is consigned to Mesers. Vishram Ebrahim and Co.

ARRIVALS.

Mar.	Vessel.	Commander.	From.
18	Sultan (s)	Collin	Jedda, March 7.
	Minna Craig (s)....	Denning	Cardiff, Feb 17.
	Wardha (s)........	Wadge	Calcutta, Feb 28.
	Harewood (s)......	......	Cardiff, &c.

DEPARTURES.

Mar.	Vessel.	Commander.	Destination.
18	Kt. Errant (s)......	Mathews	Havre.
	Nithsdale (s)	Lawrensen...	Karachi.

The following vessels obtained their port clearances yesterday:—
Steamer Karagola, Tice, for K. Coast and Karachi.
" Ellora, Sheldrick, for Calcutta, &c.

The following vessels began to load yesterday:—
Steamer Sultan, for Aden, Jedda, &c.
" Pemba, for Persian Gulf via Karachi.
" Wardha, for Calcutta, &c.
" City of Perth, for Karachi.

DAILY IMPORTS.—March 18.

From Glasgow.
Arabia s—36 cases gingerwine, P Cowasjee Shroff and Sons.
Clan Alpine s—4 hogsheads whisky, A N and C S Co-operative Society.

From Liverpool.
Worsley Hall s—30 cases stout, Dajeebhoy Dadabhoy.

From London.
Shannon s—2 cases portwine, Treacher and Co; 100 cases wine, Dajeebhoy Dadabhoy; 3 cases portwine, S B Fraser and Sons.
Aden s—20 cases portwine, The Bombay Co.
Rome s—5 cases liqueurs, Phipson and Co.
Mary Beyts s—45 cases ale, Dajeebhoy Dadabhoy.

From Bordeaux.
Worsley Hall s—5 cases claret, Phipson and Co.
Eden Hall s—50 cases brandy, Dhunjeebhoy Cowasjee.

From Hamburg.
Iago s—11 cases perfume spirit, Jamsetjee and Co.
Drachenfels s—8 cases perfumed spirit, Jamsetjee and Co.

MILITARY INTELLIGENCE.

ARRIVALS.—March 16.

Pyrke, Captains, Bo, 2nd York L I, on duty, from Deesa.
De Wilton, Lt, Bo, 2nd York L I, on duty, from Deesa.
Ellis, Lt, Bo, 2nd York L I, on duty, from Deesa.
Willoughby, Lt-Col, Bo, 3rd Q O Lt Cavly, on duty, from Baroda.

March 17.

MacCarthy, Major, Bo, The King's Own, on leave, from Ahmednagar.

March 18.

Evans, Capt, Ms, D A A G, on leave, from Belgaum.
Hughes, Col, Bo, Compt-Genl, on duty, from Poona.
Kempball, Capt, Bengal, D A Q M G, on leave, from Calcutta.
Reid, Lt-Col, Bengal, 29th Punjab Infy, on leave, from Jhelum.

DEPARTURES.—March 18.

Leader, Lt, Bengal, 2nd Middlesex Regt, on duty, to Deolalee.

BOMBAY VOLUNTEER ARTILLERY.

REGIMENTAL ORDERS BY MAJOR G. W. ROUGHTON, COMMANDING B. V. A.

Bombay, 19th March, 1892.

1. To-day, Saturday, the Corps will take part in the Brigade Parade, preparatory to the Review before his Excellency the Viceroy on Saturday, the 2nd April. Dress—Full dress (helmet with ball, badge, and metal chain. Proficiency and efficiency badges to be worn.) Fall in punctually at the Sir Richard Temple Statue, at 4-30 p.m.

By order,
(Sd.) J. SANDERS SLATER, Lieut.,
Acting Adjt., B. V. A.

BOMBAY VOLUNTEER RIFLES.

REGIMENTAL ORDERS BY LIEUT.-COL. THE HON. L. H. BAYLEY, COMMANDING B. V. R.

Bombay, 19th March, 1892.

1 To-day, the 19th instant, the Regiment will take part in the Brigade Parade, preparatory to the Review before H. E. the Viceroy on Saturday, the 2nd April. Fall in at 4-15 p.m. in front of the Gymkhana. Red uniform, helmets, arms, and accoutrements. Members who are at the Tram Terminus at Colaba, Parel Road, Grant Road and Girgaum, at 3-15 p.m. and those met on the way will have their fares paid. Members defraying their own fares will be refunded the amount on applying after parade to the Instructors and producing their Tram Tickets.

Cadets will be conveyed in Special Tram Cars to-day, the 19th instant, as follows:—

Byculla and Byculla Scottish Schools—Two single cars to leave Victoria Gardens at 3-15 p.m.

St. Mary's School—One double and one single car to leave Victoria Gardens at 3-15 p.m.

2. The Commanding Officer has been pleased to grant leave of absence to Vol. W. J. High, "D" Company, from 14th March to 14th May 1892.

3. A Regimental Committee meeting will be held at Head-Quarters on Tuesday, the 22nd instant, at 6 p.m.

By order,
(Sd.) T. W. C. LEATHEM, Major,
and Adjutant, Bo. Vol. Rifles.

HIGH COURT.—March 19.

(Before the Hon'ble Mr Justice Parsons.)
For Investigation of Pauperism.

3-92—In person—Shenhuruk Ramsaroop vs Hurdewdas Chendram Janardhen and A—(Part heard).
93-91—In person—Annaya Verappa vs Kendiba Bhawani—Inamdar and another.
9-92—In person—Oosman Hajee Sooleman vs Rahimabai and others.

Suits for Hearing and Final Disposal.
Defended New Long Causes.

621-91—Shamrao P—Krishnajee Balwant Wagle Sunderrao Pandoorang Sanzgiray and another—In person—(A pauper).
481-89—Little, S F and N—Charles Anthony Beyts and another vs Kessowjee Cullianjee—Balkrishna V N K.
682-91—In person—a pauper—Irappa Hari vs Tookaram Sidoo and others—In person.
686-91—In person—a pauper—Ramdayal Anandiram vs Devidin Madarilal and others.
16-92—Conroy and B—Sir Edward Bates and others vs Goverdhun Pitamber—K J Mantri.
657-91—Crawford, B and Co—John Muir and another vs Purshotum Govindjee—Conroy and B.
17-92—T A Bland—William Seed Threlfall vs A W Macanzie—Craigie, L and O.

(Before the Hon. Mr. Justice Farran.)
Suits for Hearing and Final Disposal.
Postponed Long Causes.

662-90—In person—Abdool Kayuun Sarafali vs Eduljee Nusserwanjee—Ardeshir, H and D—Part heard.
71-91—In person—a pauper—Vazrabai Harca Goolam vs Hoosein Hyderalli—Mirza H Khan.
95-91—Roughton and B for a pauper—M da G Lobo vs Rustomjee Dhunjeebhoy Daroowala—J C Cama.
251-91—Crawford B and Co—Rusoolbai and others vs Hawabai and others—Pestonjee and R, W and G.
303-91—T A Bland—Ludhibai Thaker vs Ruttonsey Kurumsey—Payne, G and S.
143-91—Janardhan and A—Ahmedbhoy Habibhoy vs Molvi H Dayatoola bin Molvi—Ardasir H and D. Manshuklal D and J Molvi, Macfarlane E and H.
269-91—M H Khan—Hoorbai vs. Shaik Noor Cassum and others—E Wilkin and M H Khan.
271-91—Payne G and S—Juma Ludha and another vs Nathmull Poonjaram—Macfarlane E and H.
132-91—M N Saklatwalla (for pauper)—Khooshaba Vithoba Marby vs Bappoo Kondappa and others—Chitnis M and M.

[REUTER'S TELEGRAMS.]

STEAMER MOVEMENTS.

ADEN, March 17.

The B. I. S. N. Company's steamer Manora left here this evening.

TRIESTE, March 17.

The Austrian Lloyd's s. s. Imperatrix arrived here from Bombay this afternoon.

COLOMBO, March 18.

The mail steamer Kaiser-i-Hind from Aden has arrived.

The N. L. Kaiser Wilhelm 2nd from Aden has arrived.

COMMERCIAL AND FINANCIAL NEWS.

LONDON, March 17.

The Liverpool Cotton Market closed steady. Surats dull.

Good Dhollera 3¼

The Manchester Market has been quiet.

The Bank of England returns for the week ending yesterday, show the following results:—Total bullion, £25,600,000; increase, £300,000; public deposits, £10,600,000; increase, £600,000; other deposits, £27,500,000; decrease, £100,000; other securities, £28,400,000; decrease, £100,000; notes and gold £17,400,000; increase, £600,000. The Bank's reserve is 46 per cent. of the Liabilities.

FEMININE FACTS AND FANCIES.

EVENING COSTUMES.

A pretty evening dress is of mauve satin, covered with soft white fine muslin with little spots of black. It is trimmed round the foot with a band of black velvet, which keeps in place various little tuffs of mauve ostrich tips. The drawn bodice is trimmed with tips and velvet, slantwise from the waist to the shoulder, on which there is a graceful tuft of feathers. Another pretty costume is of pink brocade, with little brocaded lozenges outlined with white. It is trimmed with coffee lace round the neck and sleeves and on the hem of the skirt the lace is kept in place with a band of metallic green and pearl bead trimming. Another dress was of sea-green brocade, with a soft, cream-colour geometrical pattern boldly running over it. It was quite simply made, with folded bands of cinnamon velvet round the bodice, and the little sleeves were made entirely of the velvet. The head-dress was a tuft of cinnamon ostrich feathers and a bow of pale-green velvet. Another beautiful dress was of white satin, with an Henrietta Marie basque bodice piped with white silk cord, the low neck was trimmed with deep falling white fine lace, the sleeves were of white lace half way to the elbow, rather wide, and finished with a flounce of lace. It was especially simple and handsome. The hair was beautified with two strings of pearls interwoven in the chestnut coils. A white velvet-trained dress created much attention. It was edged with pearls and gold passementrie. The front was of pale embroidered lemon silk gauze, edged with threaded lines of seed pearls. The bodice was trimmed with the pearl and gold passementrie and a fringe of pearls hung over the front of the lemon silk low vest. White feathers, a gold velvet bow, and pearl brooch for the hair completed this striking costume.

SPRING FASHIONS.

Spring woollen goods have not yet made their appearance; but there is a narrow-striped novelty outdubbed "drap develours" that at a distance strikingly resembles its more aristocratic relation of Lyons manufacture. It really is a kind of corduroy of two different colours, one stripe deeper set and narrower than the other, giving a rich rounded appearance to the material. In black and pale blue, black and mauve, beige and brown, dark green and scarlet, and black and white it is very pretty, and makes up into neat mourning dresses. I learn that crepons of every description and variety will be worn as soon as the warm, bright days arrive, a crinkled species, drawn up into pekin or satin stripes, being one of the latest novelties. Up to the present there is no visible change in the "faCon" of skirts, and the sheath fashion prevails. Sashes with long ends have been superseded by high corselets of velvet, brocade satin, or lace drawn tightly on to a coloured fond and cut to the shape of the figure. As to sleeves, the Florentine shape, full from the shoulder to elbow, thence to the waist tightfitting, are the most fashionable; but it seems likely that with the early spring the bishop sleeve may return to favour. In the meanwhile, gloves—evening ones also—are being made with prettily embroidered and spangled cuffs, the backs of the hands also being worked with a fancy line of gold. A novelty in dress trimmings consists in the fish-scale galoons and narrow fringes mounted on net that are used both for day and evening dresses. They are formed of very small "paillettes" sewn closely together, and have a very bright and pretty appearance on dark or light materials.

NEW BONNETS.

Some of the new-fashioned bonnet-shapes are entirely built of these spangles, and at the wedding of Mdlle. Pillet-Will to the Prince de Tarente, one of the guests wore a black bonnet spangled with emerald green, and on the crown two outspread wings of stiff net, spangled to match; a light aigrette of what looked like the antennæ of an insect rose between the wings and gave a very smart apearance to the little bonnet. It was tied on with narrow black satin ribbons, and at the back two little light-green feathers finished it off. The small velvet Henri II., or as they are commonly called here "patissier" toques, are now making their appearance in rice straw, each pleat of the crown being hidden under a small tuft of flowers or a fancy jet ornament. Violets, crinkled pansies—a little larger than wild but not so large as garden heartsease—velvet primulas of every shade "barbots"—a kind of large full-blown cornflower—crocuses, jonquils, and the little strong-scented narcissus that comes from Nice, together with golden mimosa, Parma violets, pink heather, and the pretty black velvet-eyed anemones are, one and all, in favour for trimming spring bonnets.

DRESS FOR EASTER.

Easter is still some weeks off, but the creative genius of the Parisian modiste knows no rest or repose, and no sooner is one successful model known and worn than another—nay, a dozen other—must be ready to tempt fair Parisiennes and their sisters of other land spheres. The marriage alluded to above gave a certain impetus to the bonnet trade, and a little "La Rochefoucauld" capote has already been produced by one of the leading establishments. The crown is of gold embroidery, the brim of sable, and above the forehead two broad butterfly wings of gold canvas ribbon, embroidered with seed pearls and spangles, stand out like the loops of an Alsatian bow in very becoming fashion. Between the loops an aigrette of metallic feathers, cut in spatula shape, rises in the centre. Very pretty bonnets and small toques are composed entirely of ruby velvet roses shaded, from the centre of which radiate birds' wings in jet, or jetted gauze loops, like the gold ones above described. Some spring models are ready, and one of the newest creations is the "cannele" straw, intermixed with very fine cords and formed into quaint pointed shape, ornamented with broad bows of velvet on the front, a panache of small feathers a little further back, and tied with narrow satin or velvet strings.

THE "BUY-A-BROOM" HAT.

The "charbonnier" is a kind of modified and Parisianised "buy-a-broom" shape, with a broad coal-scuttle brim and a tiny pointed crown like the lower portion of a strawberry pottle. This is encircled by a band of velvet fixed by Rhinestone buckle behind. It front bunches of satin bows and clusters of feathers give a quaint cachet to the shape, together with a little bise lace, gracefully draped along the edge of the brim. Green velvet of every shade is in great demand at present, in fern, palm, moss, almond and pistachio green especially. Not only is it used for head-gear, but also for dress trimmings and for evening swear, It combines most effectively with other colours. Another nuance much in vogue at present is geranium pink, and evening gowns that require refreshing look exceedingly well with a broad bias encadrement velvet on the top of the corsage, and empire or puff sleeves to match. I saw a pale blue satin gown arranged in this fashion the other day, but the draping round the decolletage was of ophelie-mauve-pink velvet, and the full elbow sleeves matched. At the back a rosette of velvet, from beneath which long ends hung down, completed a very pretty renovation. There is so much in "l'Art d'accommoder les restes," a thing in which our Parisian sisters excel.

DRAPING A PIANO.

Why is it, I wonder, that musical instrument manufacturers never seem to "finish off" the backs of the pianos which they turn out. The front and sides of the cases are beautifully ornamented—frequently out of all proportion to the value of the instrument; but the back is left with its bare panels unvarnished or even unplaned. Perhaps this arises from the fact that in ninety-nine houses out of a hundred the piano is placed with its back flat against the wall in direct violation of the laws of acoustics and the rules of artistic arrangement. Some weeks ago I recommended that the piano should be placed slantways across a corner of the room; but where the size of the apartment will permit, it is much better to place it clear of the walls altogether, in which case the unloveliness of the back must be hidden from view. There are several ways of doing this, and I give the general principles in order that each of my readers may elaborate them according to her own taste and fancy. First of all get a piece of old-gold plush triangular in form, of which the straight sides are about two feet in length, and fasten this to the lower right hand corner of the piano back with a few fancy brass-headed nails at regular ietervals. Next you want some Liberty silk of a colour to harmonise with the plush which you form into an oblong twice the size of the piano back. Nail one corner of this to the left-hand top of the piano and then proceed to fasten it along the top, "fulling" it as you go along into four or five graceful festoons, the last of which is so arranged as to catch up the silk and expose the plush to view. You see, the idea is that the whole of the piano back is covered with plush—a sort of artistic make-believe. I need hardly add that the effect of the whole decoration depends on the manner in which the draping is effected and the more carelessly this is done the better.

WOMEN'S INVESTMENTS.

A correspondent of the Queen, writing on "Money and How to Manage It," says:—Women's investments are very simple. There is no need to plunge wildly into all the intricacies of money making. All they require is sound stock and moderate interest. Having mastered the rudiments of business, so to speak, obtain the address of a good Stock Exchange broker. It is necessary to be particular about this; the Stock Exchange is very "mixed." The next step is either to write or go to him. Your business letters may be a trifle hazy, perhaps. On the whole, if near London you had better call, and, let me implore you, go alone; do not take a lady and fill up the office with petticoats. State your business in as few words as possible and ask his opinion; hear his reasons, and if you do not quite understand he will explain. Do not apply to an advertising broker (members of the Stock Exchange are not allowed to advertise). Be content with 4, or at most 4½ per cent.; beyond that you get more risk than is wise. Never venture on house property without consulting a solicitor. Never lend money unless under very exceptional circumstances at any price.

LAWRENCE AND MAYO'S
RECEPTION ROOM IN RAMPART ROW

IS fitted with the most approved appliances for Testing the Sight, utilized by a novel method patented by Mr. S. Lawrence, which is specially designed to ensure accuracy, while promoting the comfort of visitors under examination. After this has been done and the necessary measurements noted.

Lawrence and Mayo's specially adapted Spectacles can be prepared accordingly, and may, therefore, be depended upon to meet the particular requirements of each individual case.

The distinction between the above methods of practical Ophthalmic Opticians, and those of the mere vendor of Spectacles, is obvious. The latter imports them for sale, and his object is achieved when he has induced the customer to buy; any glaring unsuitability becomes the occasion of ingenious apology or persuasion; the smart salesman rises superior to such a trifle as the jeopardy of his customer's eyesight, if he even understands the danger, and the cost of any alteration, must come directly off his profit. The practical Optician, on the other hand, first ascertains the defect, and, if it depends on the refraction, prepares the proper glasses to correct it. Both indeed work for the professional Oculist though in different ways; one makes Patients for him, the other makes the Spectacles for his Patients.

LAWRENCE AND MAYO,
OPHTHALMIC OPTICIANS TO H. E. THE VICEROY,
BOMBAY, CALCUTTA, MADRAS, AND LONDON.

JUNIOR ARMY AND NAVY STORES, LD.,
YORK HOUSE, LONDON.
AGENTS FOR BOMBAY,
MESSRS. GRINDLAY, GROOM & Co.

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WATCH AND CLOCK-MAKERS,
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TOWER AND
TURRET
TIME-KEEPERS.

SUPPLIED with ONE FACE, TWO, THREE, or FOUR FACES, without attachment for striking, or for STRIKING THE HOURS, HALF HOURS AND QUARTERS, and with CHIMES.

The TOWER & TURRET TIME-KEEPERS are guaranteed of the finest Workmanship, and are put up in position and regulated by specially trained Clock-Makers.

MESSRS. MARCKS & Co., Ld.,
OPPOSITE RAJABAI CLOCK-TOWER, BOMBAY,
AND No. 11, ARSENAL ROAD, POONA.

WM. HUTCHINSON & CO.,
EAST INDIA MERCHANTS AND AGENTS,
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Consignments of Produce received and disposed of.
Indents executed with care and promptitude.
Passages booked by all lines of Steamers.
All agency business undertaken.

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IS NOW OPEN,

And he has much confidence in inviting an Inspection of his work.

HOURS OF BUSINESS:
8-30 a.m. to 4 p.m.
SWISS LODGE, CUMBALLA HILL.

"THEY HAVE NO EQUAL,"
Is the universal opinion of everybody who has tried

DR. SCOTT'S BILIOUS and LIVER PILLS for bilious and liver complaints, indigestion, wind, spasms, foul breath, nervous depression, irritability, lassitude, loss of appetite, dyspepsia, heartburn, giddiness, dizziness of the eyes, &c., being as mild tonic in their action as they are certain in their curative effects. Prepared by W. LAMBERT, London, England, in bottles ONLY, 1s. 1½d. The genuine are in green packages, with "WILLIAM LAMBERT on the Government Stamp. Insist on having these and none other.

AGENTS WANTED.

COMMERCIAL INTELLIGENCE

BOMBAY MARKET REPORT.

FRIDAY EVENING, MARCH 18.

ADVICES to hand by wire during the past week have been generally of a discouraging tenor as to operations in our principal articles of export; and business has, consequently, continued to drag, further impeded, during a part of the period, by native holidays, and by the ever present uncertainty regarding the important factor of Exchange. Cotton, in most days, has been dull and declining in sympathy with Liverpool and New York, a fall in prices of Rs. 3 to Rs. 6 per candy having taken place since last Friday. Wheat has been neglected to a great extent by shippers; and for Seeds there has, at most, been only a moderate enquiry, and Rapeseed has declined in value. What movement there has been in Exchange has been downward, rates closing this evening 1-16d. lower both for Bank and Private Paper than our quotations of a week ago. Government Paper has continued to advance, and though there has been some decline from the highest point touched Fours are ½ per cent. higher than they were last Friday evening. Freights have been weak at a further fall in rates; but demand for tonnage is very restricted at the reduced quotations. There has been rather less doing in Imports, and prices have drooped somewhat in presence of the state of Cotton; but they show no important change.

MONEY.—A diminution of nearly 29¾ lakhs in the Presidency Bank's Cash Balance (bringing it down to some 156 lakhs) as disclosed by the Statement of Affairs opened on Monday, which, owing to the Bank having been closed on Saturday for the *Holi* holiday, embraced a day less than usual, did not point to any change in Money from the situation which we reviewed a week ago, the figures given in the Return having shown that the trade demand, instead of expanding with the advancing season, had further contracted, though to a much less extent than in the previous week, owing probably to the native holiday time that we have been passing through. Some decrease in Private Deposits, and a small increase in Bills Discounted were much more than counterbalanced in the past week by a large diminution in Loans, the net falling off in trade requirements having been represented by 9½ lakhs; but this gain to the balance was greatly exceeded by the figures on the other side standing for a large increase in Government Securities, and material withdrawals from Public Deposits. There was no further change in rates made at yesterday's board meeting, and the Bank's minimum remains at 4 per cent.

EXCHANGE.—The Banks were closed on Saturday for the *Holi*, and, on the market re-opening on Monday morning, Friday's final rates of 1s. 3 23-32d. for Bank Telegraphic, 1s. 3 13-16d. for Demand, and 1s. 4d. for three months' sight Credits were quoted. A moderate amount of Bank Remittance was taken at the rates, but nothing was forthcoming in Credits at 1s. 4d; 1s. 5 31-32d., however, was practicable all day in one direction and, at this, small amounts were placed for ready and forward Bills, the market closing quiet. On Tuesday the market opened at the previous evening's rates for Bank Remittance and Private Paper, and remained without change throughout the day; but only a moderate amount of business was done either way, and, at closing, the feeling was quiet. A quiet feeling prevailed on Wednesday morning, with 1s. 3 25-32d. quoted both for Bank Telegraphic and Demand; and three months' sight Credits remained all day at the opening rate of 1s. 3 31-32d. with very little business passing either way again, and the market closed quiet. Wednesday evening's closing rates were again quoted at opening on Thursday morning, and the market remained steady thereat throughout the day, 1s. 3 15-16d. for three months' sight Credits having been repeatedly refused, and, at the close, a fair amount of Paper was placed at 1s. 3 31-32d. There was but little demand for Bank Remittance, however, except for forward Telegraphic at 1s. 3 13-16d., at which business was done for May transfer, the market closing quiet but steady. It opened this morning at last evening's rates, which generally receded 1-32d., and a very fair amount of Credits were placed on the basis of 1s. 5 31-32d. for three months' sight Paper. Enquiry for Bank Remittance was nominal, for, though not quoted generally, business might have been done at the opening quotations throughout the day, and the market closed quiet but steady as follows:—

Bank Bills on Demand	1s. 3¾d.	per rupee.
Do. Telegraphic	1s. 3 23-32d.	"
Do. 3 months' sight	1s. 3 13-16d.	"
Do. 4 months' sight	1s. 3 27-32d.	"
Do. 6 months' sight	1s. 3 29-32d.	"
Credits 3 months' sight	1s. 3 15-16d.	"
Do. 6 months' sight	1s. 4 1-16d.	"
Documents 3 months' sight	1s. 3 31-32d.	"
Do. 6 months' sight	1s. 4 3-32d.	"
Francs 3 months' sight, 168.		
Do. 6 months' sight	169¼	

GOVERNMENT PAPER re-opened, after Saturday's holiday, at the beginning of the week with a strong feeling, and a further material advance took place in the price of Fours both for Money and Accounts. In the afternoon quotations stood at 107 7-16 for Fours for cash, 107 5-16 for the next settling day on the 30th inst., and 107 3-16 for the April account; but another 1-16 per cent. was gained before closing the cash price leaving off at 107½. For 4½ per Cents, 105 was still quoted. The tone of the market was strong again on Tuesday, and a further advance in Fours to the extent of 3-16 per cent. on Monday's final quotations was established; but in the later afternoon this was lost, and the market closed at 107½ for cash, 107⅜ for the 30th inst., and 107¼ for April. On Wednesday the Market continued its upward movement, prices of Fours for Money and Account having advanced ¼ to 5-16 per cent., 107-15-16 having been quoted for cash, 107 13-16 for the next settling day, and 107 11-16 for the April account. Before the close, however, there was a further rise of 1-16 per cent., the final cash price having been 108. For the other denomination 105½ was quoted. Yesterday, the feeling was steady at a decline of 3-16 to ¼ per cent. from the previous evening's final rates, closing quotations having been 107⅞ for Fours, for cash, 107 11-16 for the coming settlement, and 107 9-16 for the April account. To-day the feeling has been steady again, at yesterday's final quotations, which are this evening's closing ones for Fours; 4½ per Cents being nominally quoted at 106⅞.

Five per cent. Municipal Loan is ½ per cent. higher at 103. Port Trust Bonds are unchanged at 104.

SHARES.—This market has been closed during a portion of the week for native holidays, and on days when it has been open, the feeling has been quiet, and not much business has transpired. In Cotton Mill Scrip, however, the market has favoured sellers, and, compared with the quotations ruling a week ago, we have to report an advance of Rs. 35 in Western India; of Rs. 25 in City of Bombay; of Rs. 20 in Hyderabad; of Rs. 15 in Coorla and Hindustan; of Rs. 10 in Dhun; and of Rs. 5 each in Empress, Jewraz Balloo, Manockji Petit, New Great Eastern, and Queen. Luckmidass, on the other hand, have declined Rs. 20; James Greaves, Rs. 10; and Anglo-Indian Rs. 2 per share. New Berar Press shares have advanced Rs. 7. Bombay Flour Mill are Rs. 10 higher. Bank of Bombay shares have further advanced Rs. 2½ per share.

IMPORTS.

PIECE-GOODS.—The heavy drop in prices of Cotton this week has tended to restrict the wholesale enquiry for staple *Grey Goods*; but the retail branch of business has not suffered in any way, and rates, though in some cases weaker, are generally unchanged, Stocks are on about the same level as before. In *Bleached Dyed, Turkey Red* and *Printed* Goods there has been no change of importance during the week. *Local* Goods are dull with prices tending in buyers' favour and Stocks are increasing. The Clearances of *Imported* Goods during the week are estimated at about 3,500 packages; those of *Local* Goods at about 1,600 bales.

YARNS.—The market for *Imported Twist* has remained dull in tone, with only a small business passing, but prices are not quotably lower. The sales of *Local Spinnings*, in China for the week ending last Monday aggregated 12,000 bales, with Exchange at Honkong standing at Rs. 220. Local spinners have not left a stone unturned in order to make sales in any quantity, and, possibly, on easier terms; but China buyers have refused to operate except in a few small purchases. The Sales for the week have been only about 800 bales; and the market closed quiet, at the following official quotations:—

Twist...	... No. 6s Mule,	As. 3¾	to	4	per lb.
"	... ... " 8s "	" 3⅞		4¼	"
"	... ... " 10s "	" 4¼		4⅝	"
"	... ... " 12s "	" 4 3-16		4¾	"
"	... ... " 16s "	" 5		5¼	"
"	... ... " 20s "	" 5¼		5⅝	"
"	... ... " 24s "	" 5¾		6¼	"
"	... ... " 30s "	" 6½		6¾	"
"	... ... " 40s "	" 7¼		8	"

METALS.—An advance of 4 annas per cwt. has taken place in the price of *Copper*, the market being steady at the rise, but with only a moderate business passing. *Yellow Metal* has also been taken to a moderate extent, at an advance of 6 annas per cwt., in a steady market. *Iron* is quiet at previous rates, and with much doing.

COAL.—Sales have been made during the week of a cargo of Bower's West Hartley, shortly due, at Rs. 14½; and about 1,500 tons of Powell's Duffryn, for February, March, April shipment, at Rs. 16¼ per ton. The market closes weak.

EXPORTS.

COTTON.—Next to nothing was doing in this staple at the close of last week, when business generally was suspended to a great extent for the *Holi* holidays; but dealers put up prices Re. 1 per candy, all round. The new week opened, however, with a dull market, enquiry having been almost absent both from shippers and the Mills, and Saturday's advance was lost; and thereafter, the feeling was quiet when not actually dull, with a small or very moderate business passing, a decline of Rs. 2 to Rs. 3 per candy, all round, having taken place on Tuesday, and a partial further drop, say in Bengals and Bhownugger, of Re. 1 to Rs. 2 per candy, at the two following days. Purchases for export during the week have aggregated about 3,500 bales of Oomra kinds, Bengals, Broach, and Bhownugger, for May delivery; and about 1,000 bales more have been taken by the Mills, chiefly Oomra descriptions and Broach. The market closed quiet but steady this evening with prices Rs. 3 to Rs. 6 per candy lower than they were a week ago.

The Receipts of Cotton of the present season's crop during the past week have been 55,000 bales compared with 54,500 received in the previous week, and 90,000 bales in the corresponding week last year; and the falling off in arrivals this season compared with last year's figures has now reached 422,000 bales

The following are to-day's quotations for full-pressed Cotton, with the equivalents in Sterling, Cost, and Freight to Liverpool, via Canal without commission, viz:—

Cotton—	Per candy.	lbs. Per C. & F.
Bengal Fine	Rs. 143	—2 15-16d.
Do. Fully, Good	" 128	—2 21-32d.
Do. Good	" 120	—2½d.
Broach Fine	" 162	—3 5-16d.
Do. Good	" 158	—3 7-32d.
Khandeish Fine	" 149	—3 1-16d.
Do. Fully Good	" 144	—2 15-16d.
Do. Good	" 140	—2¾d.
Dhollera Fine (April-May)	" 156	—3 3-16d.
Do. Fully Good do.	" 146	—3d.
Do. Good do.	" 137	—2 13-16d.
Belatee Fine	" 150	—3 1-16d.
Do. Fully Good	" 139	—2 27-32d.
Oomra Fully Good	" 150	—3 1-16d.
Do. Good	" 145	—2 31-32d.
G. Dharwar Good	" 155	—3 5-32d.

The Arrivals of new cotton into Bombay this season, as compared with last, are as follows:—

	Season 1891-92. Bales.	Season 1890-91. Bales.
Khandeish	171,000	256,500
Berar	173,000	221,500
Barsi and Nugger	39,500	56,000
Bengals	72,000	232,500
Hingunghat	1,700	19,000
Persian and Sind	11,800	14,000
Broach	31,500	72,000
Dhollera	23,000	74,000
Total	523,500	945,500

The movements of Cotton to date show the following comparison with the previous two years:—

Receipts.	Bales. 1892.	Bales. 1891.	Bales. 1890.
For the Week	55,255	90,842	77,943
From 1st Jan. to 17th March	480,214	778,424	753,618
Clearances to Great Britain and Continent.			
For the Week	21,338	47,447	51,034
From 1st Jan. to 17th March	169,864	335,324	422,199
Clearances to Calcutta, China, &c.			
For the Week	6,467	281	906
From 1st Jan. to 17th March	52,360	26,846	17,2.5

WHEAT has been in small, or at most moderate request for export during the week, and the tone of the market, though steady on one or two days, has, on others, been quiet or dull. There has not been much movement in prices, however, though a decline of half-an-anna per cwt., all round, took place in the earlier part of the week.

SEEDS closed steady, with a moderate business passing, last week, at a further advance of half-an-anna per cwt. in *Linseed* but on Monday the feeling became quiet and little was done, the price of *Linseed* receding one anna per cwt. Since then rates for Linseed have fluctuated to the extent of an anna or so per cwt., the market having become firm yesterday, but with only a moderate enquiry, while *Rapeseed* was quiet at a decline of 1 to 2 annas per cwt. The following are this evening's closing quotations:—

Linseed	Rs. 6-9-0 to Rs. 6-11-6	per cwt.
Rapeseed, Yellow Guzerat	" 7-0-0 to " 7-1-0	"
" " Cawnpore	" 6-14-0	"
" Red "	" 6-1-0 to " 6-4-0	"
Gingelly, White	" 41-4-0 to " 42-4-0	per cdy.
" Mixed	" 36-8-0 to " 39-8-0	"

The Comparative Imports of Wheat and Seeds are as follows:—

	1892. cwts.	1891. cwts.	1890. cwts.
Wheat for the Week	249,734	118,356	58,892
do. from Jan.1 to March 17,	1,652,080	1,311,674	843,375
Linseed for the Week	219,367	265,791	78,695
do. from Jan.1 to March 17,	962,413	1,110,379	425,461
Rapeseed for the Week	23,990	53,622	43,126
do. from Jan.1 to March 17,	87,857	229,360	246,668
Gingelly Seed for the Week	27,893	55,841	25,060
do. from Jan. 1 to March 17	652,614	733,003	437,518

The Clearances of Wheat and Seeds to Great Britain and Continent are as follows:—

	1892. cwts.	1891. cwts.	1890. cwts.
Wheat for the Week	227,526	27,906	18,754
do. from 1st Jan. to 17th Mar.,	1,991,407	1,176,068	692,776
Linseed for the Week	178,284	124,103	57,185
do. from 1st Jan. to 17th Mar.,	699,889	733,263	268,169
Rapeseed for the Week	12,250	40,368	28,296
do. from 1st Jan. to 17th Mar.,	32,987	206,859	150,851
Gingelly Seed for the Week.,	132,634	27,363	29,655
do. from 1st Jan. to 17th Mar.,	628,536	401,320	413,510

THE BOMBAY GAZETTE OVERLAND SUMMARY.

(Compiled for despatch by the Weekly Mail to Europe.)

Price.—As. 4 Per Copy.

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DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RUPEES. THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

DEATH.

FRASER—March 18, at Admiralty House, Middle Colaba, Edward Jackson Fraser, aged 36. Funeral at Sewree, to-day, at 5-30 p.m.

OTHER PRESIDENCIES.

BIRTHS.

HILLIARD—March 9, at Agra, the wife of Lieutenant H N Hilliard, I S C, of a son.

MARRIAGES.

CHAMBERLAIN—KELLNER—March 12, at the Cathedral, Lahore, by the Rev T F Dale, M A, William John Chamberlain, Indian State Railways, to Gertrude, daughter of Edwin Walsh Kellner, Accountant-General, Punjab.

HALL—NETTLES—March 7, at St John's Church, Roorkee, by the Rev B Kitchen, Edmund Alexander William Hall, Surgeon-Captain, I M S, to Alice Dora Elizabeth, daughter of Major Nettles, late Dorset Regiment, and grand-daughter of the late Colonel Harry Nettles.

DEATH.

FASKEN—March 13, at Fatehgarh, N-W P, the wife of Surgeon-Major W A D Fasken, M D, Indian Medical Service, of a son (which survived its birth only a few hours).

The Bombay Gazette

SATURDAY, MARCH 19, 1892.

THE arrangement which the Government have made for the simultaneous issue of the Budget Statement to the press in the three Presidency cities is not working well. It has been at work for three years, and only once, in 1890, has the full statement been distributed at the time announced. Last year the mail-train was missed, and the Budget reached Bombay a day later than the date at which it had been promised. This year the issue has been almost as unsatisfactory, for the document that was handed to us yesterday is incomplete, ending in the middle of what seems to be an interesting and important exposition of the principles on which the new provincial contracts have been drawn up. The paragraphs in which the intentions of the Government in regard to loans, and the amount of Council Bills to be drawn during the coming year are announced—the portions, indeed, of the Budget in which the commercial public are most interested—are included in the pages that have missed the post, and so incomplete is the portion which has already reached us that in some paragraphs the figures remain to be filled in. This will never do, and if the Financial Department cannot manage better than this, the press and the public would rather the old method were reverted to. Short of that, however, there is one way of dealing with the matter which would sufficiently satisfy public requirements, and that is to fix the publication a day or two later, so that the Budget may be available throughout India on the day announced, and that Bombay may have the Finance Minister's Statement in hand at the same time as Calcutta. From Calcutta we have received information which supplies the serious defects in the document issued from the Secretariat yesterday. There is apparently to be no new loan in India in the coming year, for Government think that with the surpluses of 1889-90 and 1890-91, the sum set apart for the reduction of debt, and the increasing balances in the savings banks, they will be able to meet the capital expenditure of the year without adding to the debt held in India. They expressly decline, however, as they did last year, to pledge themselves that no rupee loan will be raised—a reservation which, in view of the uncertainties of the situation, will by most people be deemed to be prudent and necessary. We understand that the amount of Council Bills to be sold by the Secretary of State in the coming year has been fixed at seventeen millions sterling—a million more than in 1891-92—and that the sterling loan has been fixed at £1,800,000, or £800,000 less than the last loan. The rate of exchange taken in the Budget estimate is 1s. 4d. This, it will be remarked, is seven thirty-seconds above the demand rate of the day, and it is an open question whether the rate above that which prevails at a time when silver is receiving such support as it can from exports can be taken as a probable average for the year. Sir David Barbour has, in this respect, been even more sanguine than he was last year, when he based his estimate on the rate of the day—1s. 5½d.—and has had to deal with an average rate of only 1s. 4 7-16d. It may be that the rate has been fixed upon rather as a matter of policy than of deliberate calculation. When the outlook for silver is as doubtful as it is a Finance Minister may think, it is not his business to make things look too gloomy.

Sir David Barbour's review of the financial history of the past two years shows that though he has had good luck, he has been under no illusion as to its nature. The year 1890-91 now turns out to have yielded a surplus of Rx. 3,688,000—a thumping surplus which might have turned the head of a less cautious financier. Exchange was on the average almost three half-pence better than the estimate, and this accounted for fully half of his good fortune. But he had the prudence to regard this and other improvements in the situation as adventitious, and not as an indication of the permanent financial position of the Government. The expiring year's experience has justified his prudence in declining to see in the surplus of 1890-91 a justification for parting with any source of revenue—even with the additional eight annas per maund of salt duty. The gain in exchange disappeared like snow under a summer's sun, and instead of the modest surplus of Rx. 115,600 which he had calculated upon, the revised estimates show that the year will end with a deficit of eight lakhs, though by the time the final accounts are made up, it is hoped that an equilibrium will be shown. The characteristic of the year's finance, indeed, has been its exceeding uncertainty. There have been as wide departures from the estimates in the direction of excess as in the direction of deficit. While the net receipts from railways, estimated at six crores, have reached Rx. 7,394,000, the Budget is worse than the estimate by over a crore on account of military expenditure; on frontier expeditions, for which Rx. 155,000 had been budgetted, there has been an excess expenditure of nearly three-quarters of a crore, and the land revenue shows a deficit of over half a crore, the result of remissions on account of droughts and scarcity. New frontier expeditions, by the way, have taken their place amongst the major vexations of Indian Finance Ministers. In the last five years they have cost India Rx. 2,084,000, and they have of late shown a persistency in disturbing Budget calculations which has become serious.

Thus far we have spoken of past receipts and expenditure. We come now to the year that will begin on the first of next month. For this Sir David Barbour calculates that there will be a total revenue of Rx. 88,367,000, as compared with the budgetted Estimate of Rx. 86,025,000 in the current year. The expenditure is estimated at Rx. 88,221,000, as compared with an estimated revenue of Rx. 85,909,000 in 1891-92. Thus there will be an estimated surplus of Rx. 146,600, which in Sir David Barbour's view is practically an equilibrium. Those who are not gratified will be surprised to find that in a time such as this, with scarcity threatening large tracts in three Presidencies, a considerable development of revenue is anticipated. The railways are looked to to yield an increase of nearly a crore—much of this, we suppose, being anticipated from the increase of traffic between the grain-producing districts and the districts threatened with famine. But there is something factitious about traffic of this kind, for railways live not on the poverty but the prosperity of a country, and it is usually followed by a reaction. Sir David Barbour, doubtless, has excellent reason for his belief that the land revenue will be Rx. 224,000 better next year than it has been in 1891-92; that salt will show an improvement of Rx. 201,000, and that excise will be better by Rx. 148,000. But it will be observed, not altogether without misgiving, that for the increase in the land revenue he looks to the payment during the coming year of about half the remissions that have been given in the current year in the distressed parts of the country. But the estimate takes no account of further remissions that may have to be made, and on a much wider area, for the same reason. Even if the monsoon rains come in due season there will be much distress, many people will be hopelessly broken, and it will be cruel to collect a full revenue. As to the half crore or so already remitted, is it likely that the people who are so poor this year that remissions have had to be made for them will be so much better off that they can be asked to pay in 1892-93 what they were utterly unable to pay in 1893-94? As to the increase in the salt revenue, we admit that the extra eight annas per maund has not prevented a steady increase in the proceeds during the past four years. But the salt-tax is one of the first branches of revenue to suffer when distress prevails, and the area threatened with scarcity is so great that it is difficult to share Sir David Barbour's hopeful view of its productivity during the coming year. It is easier to believe that the excise revenue will be fourteen lakhs better than it has been this year. It would take much more than a year of widespread scarcity to check the growth of that branch of revenue. The situation is such that the forecasting, even of the near future, is exceedingly difficult. Exchange is as uncertain a factor as ever it was, and even Mr. Moreton Frewen, whose confident pre-visions of a one and ten-penny rupee have usually been accompanied by an alarming drop in the price of white metal, would now shrink from bidding us hope for any immediate disappearance of our difficulties on that score. Our "special" military expenditure, meanwhile, threatens to become normal, or at any rate to become anything but moderate. How precarious the position is may be gathered from the fact that we have been saved from a considerable deficit solely by an unexpected increase of railway traffic, and an augmentation of the revenue from opium which, considering how much Mr. Dyer and others, in the words of Jerry Cruncher, have been "flopping against it," was quite as little to be looked for. Meantime it is not a little creditable to our financial administration that a year as unpromising as that before us can be faced without any increase in taxation.

WHILE we are waiting with something more than curiosity for the publication of the Government of India's orders upon the recommendations of the Public Service Commission, it is interesting to hear that in Mysore the problem of the constitution of the Public Service has lately been taken in hand, and that a solution has been found for it which promises to turn out satisfactorily. The Maharaja's Government has determined that a certain category of officers, from Assistant Commissioners upwards to the Chief Secretary, shall constitute the Mysore Civil Service, the classification including judicial as well as revenue officers. Henceforth admissions into the Mysore Service must be by one of two ways—by competitive examination of nominated candidates, or by special selection by the Maharaja. The latter condition would, at first sight, seem to be intended to establish in Mysore something equivalent to the now discarded Statutory Civil Service in British India, for a certain meritorious qualification is insisted on as one of the grounds of selection. The choice is to be made "from distinguished members of the lower ranks of the Mysore Public Service." But great elasticity is given to the process of special selection by the further condition that it is to be made also "on family or other considerations." Under the present Maharaja there is little reason for misgiving as to the way in which the favour of the Chief of the State will be exercised in the choice of its servants. But times and men change, and it may be doubted if it was wise to introduce a principle which worthily as the present Chief is sure to apply it may not always be as worthily applied by those who come after him. The tests and the range of subjects to be examined in will be the same as those adopted for the Statutory Civil Service, and it is stipulated that candidates for the competitive examination must be under twenty-five years of age on the date of examination, and must have graduated in Arts in an Indian University. The emoluments of the service have been fixed upon a scale which, considering the conditions upon which it is to be constituted, cannot be regarded as illiberal. The lowest grade of officers, the fourth grade of Assistant Commissioners, will begin with Rs. 250 a month, rising after one year's approved service to Rs. 300 in the third grade, followed by Rs. 375 in the second grade after two years' service, and by Rs. 450 in the first grade after a further two years' service. Above these appointments there will be four sub-divisional revenue appointments, with salaries of Rs. 500, Rs. 600, and Rs. 700; the Deputy Commissioners will receive pay ranging from Rs. 700 to Rs. 1,200; while the three district judges will get, in addition to local allowances, Rs. 700, Rs. 1,000, and Rs. 1,200 respectively. The pension question is disposed of in three lines. The maximum limit of a pension of half the average emoluments will be Rs. 6,000 per annum, after an active service of not less than 30 years. The contrast between this and the Rs. 5,000 maximum given to European members of the Uncovenanted Service in British India is marked enough to claim notice, and it may fairly be made because the educational tests which the Mysore Civil Service will be asked to undergo are so far from exacting.

As an *ex post facto* justification of the transfer of Sir John Walsham to Bucharest, and the appointment of "a man of some energy and stamina" to the position of British Minister at Peking, the *China Mail* makes much of an incident which has just occurred in South Formosa. One of the British launches running between the ports of Takow and Anping was chartered early last month to carry a cargo of dried fish. The vessel lay in front of the likin office at the former port. The loading was completed without let or hindrance, the cargo was vised, and the launch cleared for departure on the following morning. In the evening, however, without any warning, the likin officers rushed on board and seized one of the men. A struggle ensued, in which the hatches over the engine-room were smashed, pipes, gauges, and other portions of the machinery seriously damaged, and the boat utterly disabled. The likin *Weiyuan* instead of checking his men appeared to justify their conduct, in spite of the shipper's intimation that they had not the least intention of evading the likin. The crew reported the matter to the Consul, who went on board. So soon as the Consul left the runners again made a raid on the vessel, discharging all the cargo into a lighter, in which they carried it away. Further damage was done to the boat, several articles and tools stolen from the engine room and clothes belonging to some of the crew. All hands were compelled to fly to the Consulate, and it was not until assurances of safety were given that they would consent to return. Not only was the trip the vessel was about to start upon lost to her owners, but the machinery was so badly damaged that it was found necessary to tow her to Hongkong for repairs, and at least two months' detention was the result. This being the busy season the loss to the owners is great, and it is not at all surprising that British merchants in that part of the Chinese Empire say strong things of a Minister, whom they consider, rightly or wrongly, to have had the means of obtaining redress in his hands. It appeared that the cargo was the property of a native, and the owners of the vessel were in no default either as to the payment for this cargo or any other. The high-handed proceedings on the part of the likin runners therefore were most reprehensible, and their disregard to foreign rights constitute a legitimate cause of complaint. Mr Nicholas O'Connor, who has been transferred from Sofia, may possibly be found more capable of upholding British rights and privileges than his predecessor.

A YEAR ago, when the P. and O. extra steamers were running from Bombay to European ports to relieve pressure on the mails and to meet the exigencies of the annual efflux of holiday-makers, an attempt was made to induce the postal authorities to arrange for the carriage of letters and papers. The Chamber of Commerce, invited to consider the subject, declined to pass any resolution regarding it, and the matter was allowed to drop. Now, however, the Post Office authorities on their own initiative have decided to make an experiment, and the steamer Shannon, which leaves on Tuesday with reliefs from the warships, and other passengers, will carry letters and packets to Marseilles. These are to be marked "per s. s. Shannon," and the French authorities will arrange for their onward transmission.

WE are desired to contradict a report which has gone abroad here to the effect that the New Oriental Bank are the holders of £70,000 Murietta Debentures. The report has doubtless originated in a statement published in the *London Standard* of 11th ult., wherein the name of the New Oriental Bank was erroneously given in place of the Imperial Ottoman Bank, and the mistake was rectified in the same newspaper on the following day. We are further authorised to state that the New Oriental Bank is in no way, and never has been, interested in South American finance.

THE Hon. the Chief Justice of the Calcutta High Court, Sir Comer Petheram, the Hon. Mr. Justice Wilson, and the Hon. Mr. Justice Pigot have given an important judgment to the effect that a Hindu widow who had remarried and changed her religion forfeited her right, title, and inheritance in her first husband's estate in favour of the next heir. The Hon. Mr. Justice Prinsep dissented from this view on the ground that the law on the subject applied only to Hindu widows marrying Hindus.

IN the Allahabad High Court, on Wednesday morning, the litigation in the Uncovenanted Service Bank case was advaced another stage. So long ago as October last, an order was made on Mr. Christopher William Stowell to show cause why he should not make good out of his estate sums aggregating Rs. 1,53,075-9-7, with interest. It seems that the liquidators and Mr. Stowell, with Mr. Justice Straight's permission, arranged a compromise, the terms of which included the transfer to the Bank of a property known as the Metcalf estate. On March 1st a draft conveyance of this estate to the liquidators was sent to Mr. Stowell, and from statements made in Court yesterday it appeared that, in spite of his having been written to, he had failed to return this draft. An application was, therefore, put in that the order passed in October should be made absolute. Mr. Justice Straight directed Mr. Stowell to produce the draft conveyance in court on Saturday next. Failing compliance with the order, the Court will proceed to make the rule absolute.

CAPTAIN MACDONALD, the engineer officer who did such good work on the Khyber Railway Survey, is now engaged in surveying the line of railway which the East African Company has projected inland from Mombasa to Lake Victoria. He reports that the climate seventy or eighty miles from the coast is very pleasant, and not injurious to Europeans. There are apparently in no great physical difficulties to hinder the construction of the railway.

SIR CHARLES CROSTHWAITE, the new Public Works Minister, was to have left London for Bombay last Friday. We may asume, says the *Pioneer*, that fresh from close communication with the India Office authorities, he will have it in his power to assist in putting an end to the lamentable differences of opinion between the two Governments, which have long hindered the progress of all railway business. Moreover Sir Charles is a man of excellent commonsense who has and can defend his opinions. General Pemberton will, we can believe, be not unwilling to find relief from the demands of a position to which, by general consent, he has proved himself unequal. And it will be a pity should his reputation as a good Secretary and admirable Consulting Engineer be in any way overshadowed hereafter by his failure in a post for which his bent and training unfitted him.

THE incident of the Volunteers and the ticca-gharry seemed to be closed by the letter which appeared the other day stating that nothing more happened, on the occasion in question, than the sending out of a Volunteer not in uniform in a gharry, to spy out the land. But evidence has been placed before us which clearly shows, that one of the umpires met a gharry containing a non-commissioned officer of Volunteers with two or three companions, all in uniform. They reported that they had been out to discover the whereabouts of the enemy, but had failed to do so, and as they had seen some of the regular soldiers returning they themselves had come back. It is, we unde[illegible]stand, quite true that a spy was sent out [illegible]tioned, but the two incidents were quite [illegible] There is no necessity to continue the [illegible] now, but the simple facts should be sta[illegible] to clear up any misconceptions [illegible] arisen.

TELEGRAMS.

[REUTER'S TELEGRAMS.]

THE GREAT COAL STRIKE.

LONDON, MARCH 18.

Notwithstanding that the Coal Miners' Federation have resolved to resume work on Monday next, the object of the stoppage having been attained, the Durham miners will continue on strike.

THE LIVERPOOL MURDERS.

IDENTIFICATION OF THE VICTIMS.

A brother of the man Williams has identified the bodies found under the hearth at Liverpool as those of the wife and children of the accused.

It transpired at the examination of witnesses yesterday that Williams had led an astounding career of crime, and it is suggested that he may possibly be "Jack-the-Ripper," the perpetrator of the Whitechapel murders.

THE MINERS' STRIKE.

LONDON, MARCH 18.

The Miners' Federation have resolved to work only five days per week.

BENGAL-ASSAM RAILWAY.

The prospectus of the Bengal-Assam Railway has been issued with a Government guarantee of 3½ per cent.

THE MAILS.

SUEZ, MARCH 17.

The Parramatta, with the outward English mails of the 11th instant, left here at 5 a.m., to-day.

ADEN, MARCH 17.

The s. s. Khedive, with the homeward Indian mails of the 12th instant, arrived here at 9 p.m., to-day.

THE LOAN ARRANGEMENTS OF THE GOVERNMENT OF INDIA.

(FROM OUR OWN CORRESPONDENT.)

CALCUTTA, MARCH 18.

The following is the passage in the Budget relating to the prospects of a loan being issued in India during the coming financial year :—"The estimates do not provide for the issue of any loan in India in 1892-93. The surpluses of 1889-90 and 1890-91, the sums provided for the reduction of debt in 1889-90, 1890-91, and 1891-92, and the increase in savings bank deposits are the main reasons why the Government of India consider it may be possible for a third year to meet the capital expenditure without borrowing. No pledge, however, is given that Government will not borrow in India next year."

ANOTHER BALLOONING FATALITY.

DEATH OF MISS VAN TASSELL.

Miss Van Tassell's parachute descent at Dacca, on Wednesday, has resulted in her death. She fell into a tree, and the natives brought a bamboo to assist her to descend. The bamboo broke, and she fell from a height of fifteen feet to the ground much injured. Hopes of her recovery were entertained, but she took a bad turn, and died this morning.

THE SUPREME COUNCIL.

At the Viceregal Council to-day, the Hon'ble Sir John Edgar presented the report by the Select Committee on the Bengal Military Police Bill, and the Hon'ble Sir Alexander Miller obtained leave to introduce the Bill to Amend the Indian Limitation Act and the Code of Civil Procedure. He pointed out that when two High Courts came to different conclusions upon the true construction of an Act there existed no authority here to say which was right. The Legislature, however, had the right to amend the law so as to put an end to conflicting opinion. He then quoted three cases as instances where differences had arisen between High Courts in this country in the construction of the Limitation Act. Calcutta and Madras differed in their opinion, and the N.-W. P. Court, after following the views of Calcutta for some time, suddenly adopted those of Madras, and much hardship resulted in applying the remedy which the first section of the present Bill designed. The second and fourth clauses of the Bill refer to a difficult case which the High Court at Calcutta decided that, according to Chapter 22 of the Civil Procedure Code, there could be made no application for proceedings after a decree, and it is proposed to add a clause saying that nothing in the chapter shall apply to proceedings subsequent to a decree. The fourth section proposes to add to Section 647 an explanation, which prevent such interpretation being put on it as has been put by the Allahabad High Court. It was also proposed to add a clause to the Code to the effect that if an appeal was presented which was otherwise correct, but insufficiently stamped by reason of mistakes as to the proper amount of stamp, it shall be valid as if properly stamped.

The Council then adjourned till next week.

THE ROHILKHAND AND KUMAON BANK.

(FROM OUR OWN CORRESPONDENT.)

ALLAHABAD, M[illegible]ch 18.

The *Morning Post* says that reports are current that the directors of the Rohilkhand and Kumaon Bank has suspended payment.

SHOOTING OF A ROGUE ELEPHANT.

The well-known shikari, Raja Runbeer Singh, has shot a fine rogue elephant in eastern Doon this week.

FURLOUGH AND APPOINTMENTS.

Colonel E. Erskine, the Commissioner of Kumaon, proceeds on a year's furlough early next month, Mr. D. I. Roberts will officiate, Mr. J. M. Holms, taking his place as Collector of Gorakhpur.

Surgeon-Major Owen, on return from furlough next month, takes up his old post of Surgeon to his Excellency th[illegible]ander-in-Chief ; Surgeon-Captain Edwards b[illegible]acy Surgeon in Beluchistan.

THE SALMON CUP.

(FROM OUR OWN CORRESPONDENT.)

AHMEDABAD, MARCH 18.

The following heats were run off to-day for the Salmon Cup. Captain Indabir Singh beat Captain Harrison, Mr. Waddington beat the Maharana of Dholepore. The Maharajah of Patiala and Mr. Gray ran twice, the result still being undecided. The Maharajah of Patiala then scratched. The final in the Salmon Cup and the Point-to-Point Races will be run to-morrow.

MILITARY INTELLIGENCE.

(FROM OUR OWN CORRESPONDENT.)

POONA, MARCH 18.

Captain Pringle, with one hundred troopers of the 2nd Bombay Lancers, left for Bombay by route March early this morning. The men have been sent to do escort duty with the Viceroy in Bombay.

A sepoy named, named Govind Lohar, of the 25th Bombay Rifles, while on sentry duty at the Commander-in-Chief's Residence, Magdala House, on 16th instant, left his post, and took away with him his rifle, sword, and ten rounds of ammunition. No information has been received.

Lieutenant Scriven, King's Own Royal Lancaster Regiment, died at Amednagar, from enteric fever.

ENTERTAINMENT TO MR. HUME.

Mr. Hume, General Secretary of the Indian National Congress, will pay a flying visit on Sunday, before proceeding to England. The members of the Sarvajanik Sabha will give him an entertainment at the Town Hall, Heerabag.

GAZETTE OF INDIA NOTIFICATIONS.

(FROM OUR OWN CORRESPONDENT.)

CALCUTTA, MARCH 18.

The services of Mr. L. J. Kershaw, C.S., has been placed at the disposal of the Chief Commissioner of Assam.

The services of Surgeon-Captain B. K. Basu have been placed at the disposal of the Chief Commissioner of Burma.

The services of Surgeon-Captain C. Manifold has been placed at the disposal of the Chief Commissioner of Assam.

Mr. Broughton, Administrator-General of Bengal, has been granted leave of absence for two years, Mr. F. Collis Sandes officiates for him.

Lieutenant Erskine, Political Agent, Rajputana, has been granted furlough, for one year.

Major J. H. Sadles has been re-appointed to officiate as Political Agent, Jhallawur.

The services of General Sir H. Prendergast, K. C. B., are placed at the disposal of the Military Department.

Mr. T. C[illegible]ichele Plowden has been confirmed in the post of Resident of Hyderabad.

Mr. H. M. Kisch, Postmaster-General, Bengal, has been granted furlough for 7½ months; Mr. Hutton, Postmaster, officiates, while Mr. G. Walker officiates for Mr. Hutton.

Mr. E. Lawrence, Accountant-General, N.-W. P., has been granted furlough for 7 months, Mr. J. C. E. Branson officiates.

Mr. G. D. Pudumjee has been posted as Deputy Accountant-General, Bombay.

Lieutenants A. E. McBarnet, L. Malcolm, A. H. Garden, and C. H. Davies have been admitted into the Staff Corps.

Furlough and leave has been granted to the following officers for the time specified :—

Colonel H. A. Little. C.B., for 8 months; Surgeon-Major J. McConaghey, N.-W.P., for 6 months ; Major Rind, C.M.G., for 9 months ; Major Daniell, Punjab Frontier, for 6 months ; Captain C. H. Morris, 2nd B.I. ; Lieutenant A. C. S. Clarke, 18th Bengal Lancers ; Lieutenant Brakspear, 3rd Goorkhas ; Lieutenant Robson, 10th Bengal Infantry ; Lieutenant Peterson, 33rd Bengal Infantary ; Surgeon-Major J. T. Bookey ; all for one year each. Captain J. A. Gibbon, Executive Engineer, for 9 months ; Lieutenant Ewbank, Assistant Engineer, for 3 months ; Lieutenant-Colonel C. Egan, for 6 months ; Captain F. Knox, Hyderabad Contingent, and Lieutenant W. Daunt, Central India Horse, for 6 months.

Lieutenant-General Sir H. Gough, V. C., and L. F. Jamieson have been permitted to reside out of India, for 6 months.

Colonel C. H. Grace has been admitted to the Colonel's allowance.

Colonels A. W. Reddie, Becher, and R. O. Vyvyan have been permitted to retire from the service.

Captain Wilson, R. I. M., has been granted extension of furlough, for 6 months.

The services of Lieutenant Moore, R. E., have been replaced at the disposal of the Military Department.

Mr. G. F. S. Nixon, Assistant Engineer, has been transferred to Burma.

Mr. H. Joll, Superintending Engineer, Public Works Department, has been permitted to retire from the service.

BOMBAY ARMY ORDERS.

(FROM OUR OWN CORRESPONDENT.)

POONA, MARCH 18.

H. E. the Commander-in-Chief has been pleased to make the following appointments :—

Station Staff.—Major Milton, Yorkshire Light Infantry, Second Class Station Staff Officer, has been appointed Staff Officer, First Class, at Naseerabad, during the absence on leave of Major Kuper, Royal Artillery, or until further orders.

Purandhar Sanitarium.—Lieutenant Stokes, Second Battalion, Royal Lancaster, has been appointed to be Commandant, *vice* Captain Leonard, North Lancashire, who has proceeded to England on his appointment to the Militia Adjutancy.

Under instructions from Horse Guards, War Office, it is notified that Captain Cook, on promotion to that rank, from No. 5 Bombay Mountain Battery, has been posted to No. 11 Company, Southern Division, Royal Artillery.

Under instructions from Horse Guards, Lieutenant Colonel and Colonel E. J. Lugard, Royal Lancaster Regiment, has been directed to proceed to England to join the First Battalion of his Regiment, to which he has been posted on promotion, travelling at public expense.

Under Para. 223 *j*. Part I. and Para. 512 Part II., Army Regulations, India, Volume X., Army Order, No. 26 of 15th January, granting Colonel Lugard leave is hereby cancelled.

Under instructions from War Office, Pay Master and Honorary Major Thunder, Army Pay Department, attached to Second Battalion Yorkshire Light Infantry, is directed to proceed to England by the first opportunity.

The undermentioned officer has been reported as having qualified for employment in Army Transport, under Para. 781, Army Regulations, India, Volume V. :—Second Lieutenant Higginson, Royal Dublin Fusiliers.

The undermentioned officers have been reported to have passed the required examination in the following languages :—

In Hindustani, Higher Standard—Major Blomfield, Lancashire Fusiliers ; Lieutenant H[illegible]ggin[illegible], Royal Artillery ; Lieutenant Scudamore, R. E. ; Lieutenant Talbad, Royal Munster Fusiliers, attached to the 1st Bombay Lancers ; and Lieutenant Montresor, Somersetshire Regiment, attached to 19th Bombay Infantry.

In Hindustani, Lower Standard.—Major Moss, Worcester Regiment ; Captain Brunker, Lancashire, Fusiliers ; Surgeon-Captain Street ; Lieutenant Grace, Middlesex Regiment, attached to 22nd Bombay Infantry ; Lieutenant Geoghegan, 28th Pioneers ; Sub-Conductor Wittaker, Bombay Ordnance Department ; and Private Crofts, Yorkshire Light Infantry.

In Persian, Lower Standard.—Private Grant, Worcester Regiment.

The undermentioned officer has been granted leave of absence:—

Second-Lieutenant Crommelin, B. B. and C. I. R. Volunteers, to proceed of England, for six months, on medical certificate.

Colonel Cowper, Controller of Military Accounts, Bombay, who has been granted six months' leave, sails for England, on Sunday next ; Colonel Major officiates as Controller, pending the return of Colonel Sawyer.

Captain Gordon, 2nd Bombay Lancers, has been appointed Commandant of H. E. the Governor's Body-Guard during the absence of Captain Gott, on furlough.

Colonel Sheppard, Assistant Judge Advocate-General, Sixth Circle, has been transferred to the Seventh Circle, Poona, and Colonel Macpherson, Cantonment Magistrate, Sialkote, has been appointed in his place.

Colonel Prideaux has been transferred from Poona to Secunderabad as officiating Deputy Judge Advocate-General.

Major Lyster, Commandant, 14th Bombay Infantry, has applied for one year's furlough to Europe.

VANITY FAIR.

(FROM OUR LADY CORRESPONDENT.)

LONDON, FEB. 26.

THE review of the last few days gives the impression that like many three-volume novels, the Story of the Week is overcrowded with incidents, but wanting in general interest. Tragic, comic, sensational, stupid, eccentric, and commonplace facts are jumbled together so as to detract entirely from each other's value. There is no leading motive—no absorbing topic to enchain our thoughts. No immense political struggle, no sad social failure, no striking religious evolution, no remarkable scientific discovery, disastrous attention from the sordid scramble to get on—honestly if we can—but at any cost to get on. Here we have M. P.s preaching financial retrenchment, social reform, or pension schemes for the million—there we have M. P.s, bankrupt and defaulting, giving object lessons to their poorer brethren, not in reform, but in corruption—not in progress, but in retrogression. One day we have married couples clamouring for judicial separation—the next we have disappointed lovers seeking solace from their troubles in death, or demanding damages from each other for broken hearts or bruised feelings. Then we have the strange adventures of Sampson's, the strong man of to-day, who, reversing the programme of his predecessor, despoiled his Delilah of her jewels, instead of allowing her to despoil him of his strength. But Delilah is the same to-day as long ago, except that instead of the shears she now uses the strong arm of the law to uphold her interests. In the custody of detectives, and shorn of his strength by the vulgar application of handcuffs, Sampson has now returned from the United States to take his trial for absconding with his mistress's jewels, and—this is the unkindest cut of all—deserting her for another woman.

⁂

A still stranger disappearance, as reported in the papers, is the case of Mr. Lidderdale, a banker and a bridegroom-elect, who was missing from the church when the wedding party assembled, and whose forlorn bride anxiously awaited his return until a notice appeared in the papers to the effect that he had died on board a yacht from the results of an accident. But so strange and sudden an ending, instead of setting gossips at rest, put it more on the *qui vive* ; and it was hinted that Mr. Lidderdale was not dead, but that he had been kidnapped by an American lady, a devoted admirer of his, who swore—or at least used as strong language as is permitted to America's daughters—that he should never be the bridegroom of another ! Hence the report of his accident and death. What a thrilling tale of romantic love, and strength of purpose ! What a beautiful situation for stage effect. The pity of it is, that it is absolutely false. There was no yacht, no accident, no inconsolable American sweetheart—nothing but a despicably mean man who took that sensational way of deserting the unhappy girl, of whom he had grown tired. One could almost wish that Nemesis in the form of an American girl, with a bowie knife, would stalk down upon him in his selfish bachelor retreat, and teach him and other faint-hearted bridegrooms if they cannot know their own minds, that at least they should back out of their engagements decently.

⁂

A mournful interest, due to the fact that a shocking calamity could with a little forethought have been averted, is attached to the details of the awful accident which happened this week at Marsh Mills, Cleckheaton, Bradford. It is a sad reflection that those in authority knew of the insecurity of the tall chimney which fell on the adjoining four-storey mill premises, forcing the machinery by the weight of the debris down from floor to floor and burying the wretched workers under the pile of ruins. Fourteen poor, dead, crushed bodies, mostly women and girls, were dug out from under the masses of iron, brick, and timber, besides many others whose injuries may prove fatal, or whose lives will in future be a long martyrdom to the selfish interest of people who were sufficiently keen-sighted when it was question of profit, but not so keen-sighted to the risk of their work-people when precautions meant trade loss.

⁂

Dr. Johnson's saying "A man is in general better pleased when he has a good dinner on the table than when his wife talks Greek," coincides with our personal experience of the *genus homo*. In fact, when it comes to a question of rations, there are a good many of us, women too, who would prefer that even the erudition of Johnson should be sacrificed rather than that our dinner should fail in quality or quantity. It must be granted then that Mr. Leonard Courtney, M.P., who took the chair at the Women's Suffrage Meeting this week, at Prince's Hall, Picadilly, is not of the calibre of Dr. Johnson's male friends—for he not only thinks well of his wife and other men's wives talking Greek or English, but he is willing to sacrifice a dinner to his principles, as he proved by his appearance in good time on the platform. Besides Mr. Courtney several other upholders of the movement were to the fore. Lord Chief Justice Coleridge, Mr. Justin McCarthy, M.P., Sir Algernon Borthwick, Joshua Rowntree, M.P., R. B. Haldane, M.P., Sir Richard Temple, Bart., M.P., Caleb Wright, M.P., Alfred Webb, M.P., Walter McLaren, M.P., also left their dinners and their wives, their cosy chairs and their evening papers, to fight for the rights of women with a big W. As the song says :—

> "They rushed from the revel to join the parade,
> For the van is the pride of the Suffrage Brigade."

The quotation is brought up to date, with apologies to the departed author.

⁂

In the course of the opening address, Mr. Leonard Courtney said that the friends of the movement now occupied a position on which they might well congratulate themselves. In some years they had been unlucky in the House of Commons. The wisdom of Parliament was not always shown in its own procedure. It was certainly a remarkable fact that the subjects taken up there should so often be determined by mere chance. Luck and not selection ruled the hour, even in matters which many persons wished to see discussed. It had frequently been the fate of Women's Suffrage to be checked in this way, but the wheel of fortune now seemed to have turned in their favour. Two good places had been secured by Mr. Walter McLaren and Sir Albert Rollit, and he did not think that even the malice of an enemy could deprive them of either. In one sense it was true their parliamentary future might be doubtful as the hours of the present House of Commons were [illegible]bered ; but even the [illegible]ssibility o[illegible] a dissolution, [illegible] ventured to believe, might be lost sight of in [illegible]w of the days they had secured. He was not without hope that the division might be a good one. Mrs. Fawcett, speaking as seconder of Mr. Summers' resolution that Women's Suffrage should be granted without delay, said that experience of women's suffrage absolutely annihilated the opposition it had encountered . . . Abroad it had been attended with the best effects. No criticism had been heard on the clause of the Local Government Bill for Ireland, which provided for the extension of the local franchise to women. The audience was unanimous in its support of the resolution and the meeting which had been made gay by the music of the Ladies' Band, and the decorations of the Women's Gardening Association was a decided success.

⁂

By the will of Madame Bodichon, which has been proved this week, women's progress in the paths of culture is given a stimulus, which is valuable, not only pecuniarily and sentimentally, as a token of her great interest in the cause, but also as an example to others to go and do likewise. Bedford College has been left £1,000, and to Girton College a bequest of £10,000 has been given, charged with a life annuity of £40 to Dr. Elizabeth Blackwell, and to each of five others, as well as a recommendation to admit two of Madame Bodichon's nieces to the College for the full course free of charge.

⁂

The women of Nebraska are not going to be outdone in enthusiasm for the cause of women's progress by their sisters in the States or anywhere else. The Montana ladies having undertaken to furnish the last nail—a lovely affair made of gold, silver, and bronze, more suited, between ourselves be it said, to deck the silk scarf on some manly bosom, than to pin together the jerry-built walls of the World's Fair—the daughters of Nebraska will provide the hammer wherewith.

KATHIAWAR AND THE KATHIS.

(BY ONE WHO KNOWS THEM.)

THE tribe of Kathis, from whom the change of the name of the Peninsula of Saurashtra to that of Kathiawar has been effected, have always been assigned a place by historians amongst the Royal races of India. From very remote time they have been looked upon as one of the most important tribes ; and amongst the many now inhabiting the Province of Kathiawar, the Kathi alone retains his originality ; his religion, his manners, most of his customs, as well as his looks, all point to his Scythic pedigree. We read in the ancient chronicles of his ancestors being the tribe against whom Alexander the Great marched in person, when he nearly lost his life and inflicted on them such signal vengeance. It was about the eighth century that they were supposed to have first migrated from the valley of the Indus into the Peninsula of Kathiawar, and established themselves in its most fertile parts. Todd, in his annals, states that they claim descent from the Ballas, also a tribe of northern origin, who are described by the bards under the epithet of "Tatta Mooltan ka Rao," that is, Lords of Tatta (on the Indus) and Mooltan (in the Punjab). The Balla, says the same authority, ranks amongst the "Chutties Rajcula," or thirty-six Royal races, and a branch of them is located on the western side of the Peninsula, where it still preserves some importance amongst the many tribes to be found therein. The Ballas also claim identity with the Gehlote, the first of the Royal races, who now rule in Meywar in Rajpootana, and if we take bardic chronicles for our guide we find the pedigree of the Gehlote is derived from the "Soorya Vansi" or solar line, and that the great ancestor of the Balla was the offspring of the eldest son of Ram. That the Balla tribe were of some consequence, we gather from the statements of the chronicles, and that they were sufficiently strong in the thirteenth century to make incursions into Meywar, in Rajpootana, where one of their Chiefs led a force from his stronghold of Choteela, in Kathiawar, and was slain by Rana Hamir of Meywar. The identity of this tribe with that of the Gehlote Rajpoot above-mentioned may also be inferred from the fact that the chief object of their adoration was the Sun, clearly pointing to a common Scythic origin. The Kathis are divided into many sects or clans, which again are sub-divided into branches, and hold numerous possessions in different parts of the Province. They are mostly to be found, however, in the centre, in that Prant or Division called after them, the Kathiawar Division. Chief amongst these clans are the Walas, the Kachurs, the Koteelas, the Koomans, the Danduls, the Muckwanas, and others. The Walas, the most numerous, are principally to be found in the neighbourhood of Jailpoora and Bugguora, whilst the Kachur is about Jhasdun. The Kooteela again will be met with in the region about Dedan in Babriawar, the Prant or Division on the south-eastern side of the Province, and the Koomans, Danduls, and others, will be found mostly in the districts under the sway of H. H. the Gaekwar at Amreli, and those under the Bhownugger Chief. In years gone by the raids made by this tribe equalled any we read of ancient history. From one end of the Peninsula to the other there was scarcely a town or hamlet which was not laid under contribution, and after the Moolkgiree army of the Gaekwar (from *moolk* a country, and *giruftun* to seize) had levied its black-mail, and the Zortulubi contingent of the Joonaghur Nawab (from *zor* force, and *tulubidun* to pay) had gathered its dues, the roving Kathi started on his predatory expedition to garner in whatever the giants before him had left. Nor did he limit his excursions to the towns of the land of his adoption only, for we read from the old records that he was known "to have driven his lance into the very gates of Ahmedabad, to mark his own glory and insult the capital of Guzerat," then a satrapy of the great Moghul Empire. Armed with sword, shield, and lance, and mounted on the finest and fleetest of steeds bred amongst the finest pastures of his adopted country, the Kathi freebooter of a century back was a no mean opponent. His exploits might fitly be compared with those of the early tribes who conquered Northern Italy, and the "Varangians," who, under their leader, the successors of Rurik, the founder of the Empire of the Czars, "nailed his shield to the gates of Byzantium and imposed his own treaty, sworn to by his guards on their shield and arms." A town would be attacked and pillaged, and before dawn the Kathi Rievers were scores of miles away, where pursuit would be hopeless. They never used fire-arms, and were always mounted on these expeditions on mares, and the distance they would cover in a day and a night on these animals carrying their plunder with them, would appear incredible if it were now recorded. But we know that the Kathi horse is remarkable for its greater endurance and pluck, and the great amount of work it will go through, even on the scanty and precarious provender it sometimes receives. During the first Afghan Campaign, 1839-40, when the Bengal stud bred remount almost gave in under the insufficient and scanty forage procurable, the Kathi and Arab of the Bombay mounted forces throve, and did not lose flesh on the dry roots of the Hurriali or Doab grass (the *cynodon dactylon* of botanists) of which they got but scant allowance. The breed owes its origin, it is said, to a boat-load of horses from Arabia which were thrown on the coast in days gone by, and certainly does somewhat partake of the Arab in the small delicately-shaped muzzle, the large and prominent eye, and broad jowl, though it has deteriorated greatly in bone and limb from the constant breeding in and in which has been going on for a century. Great improvements, however, are now being made by a judicious system of crossing with foreign stock of larger bone and make, which will in time no doubt give good results.

Many writers have described the men of the Kathi tribe as being of a cruel and bloodthirsty disposition, but we may safely say that this trait in their character was more attributable to the time in which they lived, when warfare was carried on upon much less humane principles than characterises it in the present day, rather than to inherent defect in their temperaments. The Kathi is brave and courageous, and though the baleful effects of the *amul pani* or opium water has tended greatly to make him deteriorate from these manly qualities, there is scarcely a finer or handsomer race to be found than the light-haired, blue-eyed Kathi of the present day. Full of energy, generally largely made, athletic and wiry withal, he is admirably adapted for the life he usually leads. Passionately fond of horses, he generally possesses some of the finest breeds, with which, like the Arab nomad of the desert, he is extremely loth to part. The bane of his existence, however, is the habit he has of taking opium. No dispute or blood-feud is settled, no bargain struck, without its ratification over the *kussoomba* drink as it is called, a nauseous decoction made from infusing a small portion of the drug in water into a bowl, which is stirred and then handed round, and a sip or two taken by all present. Its effects at the time are no doubt magical, but the reaction is no less certain. It is marvellous to see how this nauseous intoxicant can be taken, as it is, for a comfit or sweet of some kind has to be taken immediately after to counteract its sickly taste, and yet without it, the Kathi is fit for nothing, but having had his *kussoomba* he becomes animated, ready and fit for any enterprize. Let the effects be dissipated however, and he becomes a log. Opium is in fact to the Kathi almost as necessary as his food. To those who have addicted themselves to an immoderate use of the drug its sudden discontinuance is impossible, and means death. It has robbed many of the most prominent chiefs of their best virtues, obscuring these, and giving to their otherwise bright and intelligent countenances an air of hopeless imbecility. It is much to be hoped that the general use of this pernicious drug by the present generation may in time be done away with. It will be a blessing when it is. Custom, however, is difficult to overcome, and as the opium eating together is considered a pledge which is held inviolable it will be long before it becomes thoroughly eradicated. There is a prohibition against the cultivation of poppy in the Province, but under a convention made with the Chiefs the British Government procures all that is required for their needs, and supplies it to them at cost price, thus preventing the smuggling of the drug over the frontier—a contraband traffic which used to be largely resorted to in former days.

The Kathi is a worshipper of the sun, in whose honour there is generally a temple erected in each principal town, and on the *Pallias* or monumental stones which are to be found erected outside the walls of the towns and villages to commemorate some sanguinary encounter, there is invariably to be found sculptured the "rising sun," together with the effigy of a horseman standing in a war chariot to express how the warrior came by his end in the latter case indicating the retention of the Scythic habits of the tribe. The student of history will remember the war chariot being peculiar to the Indo-Scythic nations, and when the Getic hordes from the north aided Xerxes in Greece and Darius on the plains of "Arbela" their principal strength lay in their war chariots. In that same battle of Arbela we read, the Indo-Scythic contingent were the *elite* of the army, and had some two hundred chariots and elephants which were marshalled near to the person of Darius, and were opposed to the cohort commanded by Alexander in person. These chariots commenced the action and prevented an attempt to turn the flank of the Persians. There is also stong commendation made by the Grecian historian both of the charioteers and horsemen, and he describes their valour, and how "there were no equestrian feats, no distant fighting with darts, but each fought as if victory depended on his own individual arm" ; in fact fighting hand to hand, and laying down their lives in the cause of the great monarch for whose aid they had come from their native land. It is from these great and grand heroes of old that we find the present Kathi descended.

The Kathi, like other Hindus, may be the husband of several wives, but as a rule he generally limits himself to one, or two at the most. Their marriage rites are somewhat similar to those of the other Hindoo tribes, excepting in the custom of the bridegroom carrying off the bride forcibly, like the Romans with the Sabines of old which is still kept up. They have also the Mosaic law of the deceased brother's wife being taken to wife by the brother, to perpetuate the name, but this latter custom is not often carried out, and depends generally upon the attractions of the parties, or the desire to preserve the estate from passing into the hands of others with whom the widow or other relatives may not have been in accord. It has been stated how the Kathi in former years in his forays never used fire-arms. In these days of peace he has of course had to turn his sword into a ploughshare, and for want of some occupation not unfrequently indulges in the sports of the field, and like his Rajput confrere he will ride down the wild boar and partake of his flesh without prejudice. Many pleasant days can one recall to mind in former years when out hog-hunting, of the assistance afforded by Kathi friends by the loan of a fresh steed when one's own has been injured, thus enabling one to gain the coveted first spear, the ambition of every enthusiastic hog-hunter.

DOMESTIC DITTIES.

THE MAISTRIE.

IF you condescend to look
You will note that I'm the cook
And that Goa is the country of my birth :
Don Fernandez is my name
And my noble "forbears" came
Of the blackest-bluest blood in all the earth.

But the Wheel of Fate turns round,
And I'm actually bound
A mere modern upstart's dinner to prepare ;
While the blood of all my race
Rushes boiling to my face
When a Hindoo butler pulls my rusty hair.

I in ragged "pants" am clad,
And my shirt is black and bad
I am like an aged scare-crow gone to seed ;
I am neither clean nor neat,
From my head unto my feet,
And a thorough renovation sorely need.

As a cook I'm fairly good,
Though you'd never eat your food
If you saw it as my hands it passes through ;
For a vulture's appetite
Would be ruined at the sight
Of the many things I do or fail to do.

I possess one dusky rag,
Which I call the jelly-bag,
It assists me in the cleaning of the fish;
Soups and sauces too must run
Through this strainer, one by one,
(It imparts a subtle flavour to the dish.)

Then I have a little "mate"
Whom a cruel, heartless fate
Has ordained to be the sharer of my toil;
He has many things to bear,
For I kick him here and there,
And I thrash him when the kettle fails to boil.

I'm a really first class cheat,
Though the butler's hard to beat
Yet I run him pretty even in the race ;
For I swindle right and left,
Here a fraud and there a theft,
While I wear my sanctimonious, pious face.

Then when Master scans my "Book"
What an honest man I look,
As I murmur sadly "Garib admi hai."
Master always pays at last
When the storm of wrath is past,
And he settles my bazaar-book with a sigh.

L. L. S.

"THE MAID AND THE IDOL."

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—Allow me to thank you for your most kindly notice of my little book "The Maid and the Idol." At the same time, I hope, you will permit me to reply to a part of the critique. Your reviewer says :—"The author is much to be congratulated on his improvement in the language spoken by her Majesty's officers since the "Trotter" appeared, but English as she is spoke at free and easy moments is still almost a foreign tongue to him, and he should never make his characters discourse slangily when not absolutely obliged to do so."

So far your reviewer ; and in reply I may quote the (London) *Times* notice of the "Trotter" and the "Subaltern, the Policeman, and the Little Girl," as follows :—

"The plot of the Trotter is an absurdity, although an amusing absurdity, while Mr. Fforde's other story has no plot worth mentioning ; but the men and women in both books talk like human beings, curtly, vulgarly, 'slangily,' naturally. They are wittier than most of us, but the defect is pardonable, and the delightful illusion caused by the homely naturalness of their conversation colours the narrative, and would make any story less broadly farcical than the Trotter seem quite credible and plausible. This air of reality, which is surely among the first qualities of good fiction, is destroyed in many excellently-contrived and excellently-written English novels by the intolerable stiffness and formalism of the dialogue. . . . They should study their Indian brethren who have mastered and profited by the great truth that Englishmen and Englishwomen rarely speak English."

In those stories I tried to picture the Subaltern who reads the Pink'un and never calls horse a horse, but a "quad" or a "crock" or a "nag," or a "beast," and who loves the banjo and sings comic songs. It was one of them who informed me that he did not "think much of Tennyson," and that his poetry "is all bloomin rot." He approved of Shelley, however, so there is hope for British poetry. The sort of brains that does not appreciate Tennyson and makes for slang may be the same that held Thobal with eighty men against four thousand with delightful cheeriness and resource. That varnish of slang and "Pink' un" wears off as they grow older, but the men themselves are mostly fine fellows at any stage. The slang and vulgarity of the stable and kennel is not the only, nor the worst kind, and it does not last long. There is a slang of literature and a slang of art, which is more exasperating.

I must apologise to your friendly reviewer for differing with him, and again thank him for his gentle suggestions. It is in personal experience that we differ. I no more approve of slang, as such, than he does.—Yours, &c.,

BROWNLOW FFORDE.

THE CURWEN MEMORIAL FUND.

Amount already received....................	Rs. 1,700
Mr. Maneckshaw J. Taleyarkhan....................	" 10
Mr. B. B. Kanga....................	" 10
Total........	Rs. 1,720

THE TANSA WATER-WORKS.

ARRANGEMENTS FOR THE OPENING.

AT the junction of the Delisle and Arthur Roads, a few steps to the east of the Chinchpoogly Railway station gates, where the Tansa Water enters the City mains, his Excellency Lord Lansdowne, Viceroy and Governor-General of India, will perform the interesting ceremony of opening the Tansa Water-Works on the last day of the present month. It is unfortunately far from being the most picturesque spot for such an important function. Of course this cannot be helped. It was out of the question, when the matter was considered, to think of taking the Viceroy to Tansa Lake, far up in the hot jungle, for the purpose of declaring the works open ; and therefore the only other spot where the ceremony of letting the water into the City could be appropriately performed was where the pipes leading from Tansa join the City mains. The point of junction of the pipes, namely, where the 48-inch main from Tansa Lake joins the 27-inch pipe from Vehar, where the two waters will commingle and run into the City together, happening at this spot, there was no other choice left than have the ceremony there. Independent of the three thousand people for whom accommodation is being provided inside the enclosure, a large crowd will be sure to flock to Chinchpoogly on that day, in the hope of getting a glimpse of the proceedings from outside the barricades, and as the roads are not of the broadest at that particular spot, the congestion of traffic, with strings of carriages and hosts of natives on foot, swarming along the roads from the city, is bound to be enormous. The ticket-holders are requested to be in their places a quarter of an hour before the expected arrival of H. E. the Viceroy, the Marchioness of Lansdowne, and H. E. the Governor ; if they come in their carriages about the time they are asked to be there, there cannot but be delay, and looking at the length of the programme that has been prepared, it will be necessary to commence the proceedings promptly, in order that they may be finished by sunset. The railway station is near, and the running of a few special trains that afternoon, or the adding of some extra carriages to the ordinary locals, will relieve the traffic on the road. The rail will, therefore, be the preferable mode of travelling to Chinchpoogly on the 31st. It has been calculated, that owing to the narrowness of the road, if the majority of the ticket-holders choose to come by gharry, even granting that there is a vacant piece of ground next to that on which the ceremony will take place, where the carriages of leading personages will be "parked," the string of vehicles will reach to about Bandora, so an idea may be formed of the difficulty that will be experienced, and time that would be spent in getting away again. Undoubtedly the assistance of the G. I. P. Railway Company will be much required on the 31st.

Once inside the enclosure, the guests will be comfortable enough. It will be the getting there and back to the City again wherein all the trouble will lie. The Municipal officials, knowing the awkwardness of the spot where the ceremony has to be performed, commenced making their plans in good time, so that there would not be a rush at the finish ; and so far have they progressed, that in a few days more, the whole arrangements for the great function will be completed. The planning of the various platforms, spectators' stand, and the laying off of the grounds has been in charge of Mr. C. Carter James, and it has been very well contrived. Plans are being drawn, to be lithographed and circulated with the morning papers, the day before the ceremony, showing every numbered seat, so that guests will have no difficulty in finding their places, but it might be useful to detail now, how complet[illegible] the arrangements are for the accommodation of [illegible]ose fortunate enough to secure tickets for the cer[illegible]onial. The piece of ground is triangular in [illegible]hape, the Viceroy's platform being at the centre [illegible] the base of the triangle or north side of t[illegible] ground, and the spectators' galleries in a semi-circle in front. This gallery, or grand stand, is an earthwork of twelve tiers capable of holding over two thousand people. It was thought better and safer to build this stand of earth than of wood, as it had to support such a large concourse of spectators. The galleries are divided into blocks, A, B, C, and D, each block, which is separated by a passage by which the seats may be gained, being capable of accommodating over five hundred people. As has been already stated, the galleries are ranged in twelve tiers, one above the other, two rows of chairs on each tier. The six front tiers will be reserved for specially invited guests, such as members of the Legislative Council, High Court Judges, Government officials and others, and shall be roped off from the upper six tiers or second twelve rows of chairs, which will accommodate as many of the applicants for tickets as possible. It may be rather a difficult task distributing those tickets, the space being so limited, for about two thousand letters have already been sent in requesting tickets for the enclosure capable of accommodating little over a thousand ; but no doubt those who applied first will stand the best chance of securing the coveted seats. It was impossible to make the galleries larger ; indeed Mr. James deserves praise for having made the best possible use of the ground at his command. The main doorways by which the ticket-holders will enter the enclosure are on De Lisle Road, immediately past the junction of that and Arthur Road, where the latter leads down to the railway station. Those occupying seats in the back portion of the galleries will enter by four different doorways which will lead to the various blocks, and as the tickets are coloured pink, yellow, blue, and white for blocks A, B, C, and D, respectively, so will each passage to the galleries be barricaded off by ropes corresponding in colour with the tickets. Another entrance a little further north will be provided for the specially-invited guests who are to be seated on the first six tiers of the galleries. Thus it will be seen, so far as the Municipal Corporation is concerned, nothing has been left undone in the planning of the arrangements for the ceremony, for the comfort of those to be admitted within the enclosure, and to render it simple, crowded as the thoroughfare may be, for everybody to find their seats quickly and without any trouble. The spectators will overlook a large fountain set in a basin forty feet in diametre, and on the other side will be the Viceroy's platform, which when finished will be a very pretty little structure. H. E. the Viceroy will be seated at a table with the Marchioness of Lansdowne and H. E. the Governor on either hand, and will be supported by the President of the Corporation, the Municipal Commissioner, the Chief Judge, and a few other gentlemen, with H. E. the Viceroy's and H. E. the Governor's staffs at the back. Over the front of the table will hang a pink banner, with H. E. the Viceroy's arms wrought in gold upon it. The theme of colouring of the whole of the decorative work will be pink and gold and the platform will be surmounted by a tent-shaped awning of pink cloth garnished with gold, or to put it more correctly, yellow cloth in imitation of gold ; from the top will float the Viceroy's flag, and the posts in front, supporting the awning, will be draped with pale pink curtains. On either side of the Viceroy's platform, two further platforms, decorated in similar manner, have been put up for the accommodation of the members of the Corporation, and to the extreme east of the enclosure, close to the special entrance by which the Viceroy's carriage will gain the ground, there is a circular bandstand for the Band of the King's Own Yorkshire Light Infantry ; and it may here be mentioned that the Viceroy's gateway, as it may be termed, is right over the spot where the Tansa main joins the Vehar, on its way to the city. Again, at each corner of the base of the triangle, namely, to the right and left of the Corporation platforms, are two raised earthwork terraces specially provided for the accommodation of Municipal Office employes.

The fountain and its appurtenances, which will play an important part in the afternoon's proceedings, now deserve special notice. Though its service will be short, Mr J. H. Ingham, who has been superintending its construction, has made an excellent job of it. He has done his work as carefully, and expended almost as much labour on it, as if it had been a permanent structure, and it will, of course, be thoroughly well-tested so that there will be no failure at the moment it is wanted. The spacious basin is substantially built of stone and cement, and the mechanical portion, with iron work adjuncts, has been entrusted to Messrs. Richardson and Cruddas, Byculla. In front of the

Viceroy's table will be fixed a wheel, very like a railway-train brake-wheel, which, communicating with the pipes underground, will, on being turned, open a value, and the water will rush into the main pipe. A volume of water will rise from the centre of the fountain, while from the sides of the basin numerous small jets of water will spring inwards towards the centre. The centre jet might very well send the water up to a height of about 150 feet, which would make a pretty spectacle. The only fear is, that were such a performance given, few would remain to witness it, and a stampede would bring the ceremonial to an abrupt termination; because a volume of water thrown to such a height would so spread in its return, that it would be as bad almost as the first rains of the South-West Monsoon, and everybody would be drenched. There is no fear of this, however, as sufficient control will be exercised over the water to prevent it rising above 50 feet, a very safe height to avoid soaking even those in the front seats, provided there is no wind. Also when the water rushes, as it will do, with considerable force through the various pipes, the different fountains in the city will, in all probability commence playing, apprising the people throughout Bombay that the opening of the great Tansa Water-Works has been successfully accomplished.

That it will be a gay spectacle is a foregone conclusion. The grand stand, as the galleries may be termed, with its full two thousand people, and flags and streamers floating above, the Viceroy's and the Corporation's pink and gold draped platforms, with a background of blue Venetian masts and bannerettes, the guard-of-honour of a hundred men from the King's Own Yorkshire Regiment, the fountain, the embankment round the basin which will be converted into a fernery, will indeed make a bright and lively scene. The grounds, in fact, are to be laid off in garden-fashion by about three thousand plants in pots to be brought from Victoria Gardens for the purpose.

Their Excellencies the Viceroy and Marchioness of Lansdowne, accompanied by H. E. the Governor of Bombay, will, in all probability drive to the place of ceremony, from Malabar Hill, *via* the Ridge, Pedder Road, and Clerk Road, which, though longer, is a preferable route to that by Tardeo and Arthur Roads. It is expected they will reach the special entrance at 5-15 p.m., a quarter of an hour after the general public will be asked to be in their seats. Their Excellencies will be received by a guard-of-honour from the King's Own Yorkshire Light Infantry, and the band of the regiment, which will be in attendance, will, of course, play the National Anthem, while their Excellencies will be received by the President of the Corporation, and the Municipal Commissioner, who will conduct H. E. the Viceroy, the Marchioness of Lansdowne, and H. E. the Governor to the platform referred to above. At the same moment as they are saluted by the guard-of-honour his Excellency the Viceroy's flag will be run up on a mast, which has been erected next the bandstand, by a party of British sailors, who will be brought from one of the war vessels in the harbour. The Marchioness of Lansdowne will first be presented with a large bouquet, round the stalk of which will be snapped a handsome gold bracelet, the ornamental part of which will be a Norman shield with the Corporation Arms engraved upon it. This will be a nice souvenir for her Excellency of the part she took at the opening of the Tansa Water-Works. All being seated, the proceedings will commence with a speech from Mr. Acworth, the Municipal Commissioner, who will narrate the origin and progress of the Tansa Water-Works. That over, the members of the Corporation will leave their seats, and pass to the front [illegible] the dais where they will stand on either side of [illegible]ir President, while he reads an address and p[illegible]nts it in a casket to H. E. the Viceroy, at th[illegible] same time inviting him to perform the cere[illegible]ny of opening the Tansa Water-Works.

The casket, which is being made at the Calcutta establishment of Messrs. Hamilton and Co., will be one of the handsomest, if not the most beautiful silver casket that was ever presented by the Bombay Corporation. The casket, which will be oblong in shape, will be supported at the corners upon four solid silver elephants. On one side will be engraved two scenes of the duct, and on the other two pictures of the Tansa Dam. At one end will be engraved H. E. the Viceroy's arms, and on the other the arms of the Bombay Municipal Corporation. The lid will be surmounted by a tiger of solid silver, standing amid jungle grass. The ornamentation on the casket will be purely Indian, and round the top and the base will hang tiny silver bells which will tinkle whenever the casket is moved. After the presentation of the address the members of the Corporation will retire to their seats, while his Excellency the Viceroy steps forward. Mr. W. Clerke, M.I.C.E., Executive Engineer, Tansa Water-Works, Mr. F. C. Glover, and Mr. W. Lovett, the contractors, will then be presented to the Viceroy by the President of the Corporation, and Mr. Clerke will present his Excellency with a silver lever wherewith to open the water-works. This lever, as well, it may here be mentioned, as the gold bracelet for H. E. the Marchioness, has been made in the Bombay establishment of Messrs. Hamilton and Co. It is of solid sterling silver, and of chaste Oriental design. The work has been carefully executed, and finished off most artistically by Mr. H. E. Kent himself, the manager of Messrs. Hamilton's Bombay establishment. This lever, after having done its work of opening the water-works, will be unscrewed from the crank, and fitted on to a silver bell, of frosted silver, and presented to H. E. the Viceroy as a memento of the occasion. On the bell is engraved

THE HANDLE OF THIS BELL
Is the lever with which
THE TANSA WATER-WORKS
Were opened in Bombay on 31st March, 1892,
By
HIS EXCELLENCY THE MARQUIS OF LANSDOWNE,
G.C.M.G., G.M.S.I., G.M.I.E.,
VICEROY AND GOVERNOR-GENERAL OF INDIA.

The bell will be presented to his Excellency in a case of royal purple velvet plush, with silver fittings.

His Excellency, having done what he has been asked to do, the water will rise into the fountain, indicating that the Tansa water is at last rushing into the City mains. The Tansa Water-Works will then be declared open, on which the band will play a suitable overture, while the Viceroy resumes his seat. The music, and cheering, and other demonstrations of delight on the part of the assembly at the successful opening (for it is certain to be successful, and there is sure to be much cheering) being over, a speech will, of course, be made by H. E. the Viceroy who will reply to the address, after which H. E. Lord Harris will, on behalf of the City, thank the Viceroy for coming to Bombay to perform that ceremony. The proceedings will here end, and their Excellencies, leaving the dais, will enter their carriages at the main entrance, on the opposite side from which they approached, and drive to Government House, Parel, returning later in the evening to Malabar Point for H. E. the Viceroy's reception.

THE CHINA AND AUSTRALIAN MAILS.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—Allow me to draw the attention of the postal authorities to the great injustice done to the China and Australian shippers. The English mail letters are delivered immediately after the arrival of the mail, while generally the China and Australian letters are delivered 18 to 24 hours after the arrival of the mail. The postage on letters to China and Australian ports is the same as that on the Europe letters, nay, somewhat more. Then why should not the postal authorities deliver these letters immediately after the arrival of the mail as in the case of the English mail, besides the letters, &c., from China and Australia are not so many as those from Europe. Many of the China and Australian letters come from a very great distance and take 36 to 36 days to come here, consequently they should be delivered immediately after the arrival of the mail. By making one extra delivery after the arrival of the mail the postal authorities will not be put to great expense.—Yours, &c.,

K. H. S.

THERMOMETER READINGS.

THURSDAY, NIGHT, MARCH 17.

10 p.m.	78·7

FRIDAY, MARCH 18.

6 a.m.	77·9
10 a.m.	82·2
2 p.m.	84·4
4 p.m.	83·6

THE VICEROY'S VISIT.

THE following notification was published last evening as a *Government Gazette Extraordinary* :—

No. 1952.—Their Excellencies the Most Honourable the Marquis of Lansdowne, G.C.M.G., G.M.S.I., G.M.I.E., and the Marchioness of Lansdowne, C.I., are expected to arrive at the Victoria Terminus of the G. I. P. Railway in Bombay at 6 p.m. (Madras time) on Wednesday the 30th March 1892, and will be received on arrival with all the honours due to the Viceroy of India.

2. The *Commissioner of the Central Division will attend on his Excellency at Bhusaval, when he enters the limits of the Presidency; and the Military Secretary to his Excellency the Governor will join his Lordship's train at Kalyan. The Superintendent of Railway Police will be in attendance within the limits of his jurisdiction.

3. On his Excellency's alighting from the train at Victoria Terminus, a salute of thirty-one guns will be fired from the parade ground near the Victoria Station. A Guard of Honour of the G. I. P. Railway Volunteer Corps with Band and Colours will be drawn up at the station, and the road from the Western Entrance of the station through Hornby Road past the Frere Fountain and between the Post Office and the Secretariat Public Works Department, will be lined by troops of the garrison. A Guard of Honour of Bombay Infantry with Band and Colours will be drawn up at Government House, Malabar Point. The Military Secretary to his Excellency the Governor will arrange direct with the Military authorities on the subject of the European Guard to be mounted at Government House during the Viceroy's visit.

4. His Excellency the Viceroy will be received at the station by his Excellency the Governor with his Staff. Their Excellencies the Commander-in-Chief of the Bombay Army, and the Commander-in-Chief of her Majesty's Naval Forces in India, with their respective Staffs, the Honourable the Chief Justice of Bombay, the Lord Bishop of Bombay, the Ordinary Members of Council of the Government of Bombay, the Puisne Judges of the High Court, the Additional Members of the Council of his Excellency the Governor for making Laws and Regulations, the Chief Secretary to Government, the Vice-Chancellor of the University of Bombay, the Secretaries to Government, the Brigadier-General Commanding the Bombay District, the President of the Municipal Corporation, the Director of the Indian Marine, the Municipal Commissioner of Bombay, the Sheriff of Bombay, the Chairman of the Standing Committee, the Under-Secretaries to Government and the Heads of Departments, Civil and Military, will be in attendance. The Consular representatives of Foreign Governments and the Most Revd. Archbishop Dalhoff are invited to be present at the station.

5. All officers of her Majesty's Services, Civil Naval, Military and the Indian Marine, now in Bombay, and not otherwise on duty, are desired to attend.

6. The Railway Department should issue instructions for the necessary arrangements being made at the Railway Station for his Excellency's reception, and for the adequate provision of space for those invited or desired to attend. His Lordship will proceed to Government House, Malabar Point, escorted by a detachment of his Excellency the Governor's Body Guard and of the Bombay Light Horse, along the route lined by troops.

7. The Commissioner of Police will arrange for the maintenance of order and for keeping the streets clear.

8. White uniform or where the officials mentioned do not wear such uniform, Full Dress will be worn.

9. By desire of his Excellency, the Viceroy, his departure from Bombay will be private, and the Military Secretary to his Excellency the Governor will make the necessary arrangements.

* In consequence of the hour at which his Excellency's train will reach Bhusaval, the Viceroy has been pleased, as a special case, to excuse the Commissioner from attendance.

"FINES" ON BUILDING SITES IN BANDRA.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—Mr. Chalk, in his letter appearing in your issue of 3rd instant, rightly attributes the present unsatisfactory state of things in regard to the land revenue question to inadequate representation of land-holding interests in the Legislative Councils of Government. The Bombay Land Revenue Code of 1879 itself bears sufficient internal evidence of this truth. The provisions of this Code are in all conscience severe enough in its dealings with landholders, but when they come to be actually worked in practice, the severity is intensified a hundred-fold in the hands of the executive, especially the subordinate elements of the Revenue staff. Not only are our legislators not in touch with the public, as Mr. Chalk maintains, but what is worse, the executive officers themselves, who should know better, are less so; for in no other way can the action of the Collector of Thana, in proclaiming Rs. 5,000 an acre as the maximum "fine" on "theoretical" consideration be reconciled. One fails to find any justification for theoretical experiments either in Section 65 of the Revenue Code, or the last published notification of the Government of Bombay, which under the Act has the force of law. This notification, which has not yet to my knowledge been superseded rules that the "fine" on building sites "in the neighbourhood of railway stations, large towns, military cantonments and wherever else Government may deem fit, shall be fixed by the Collector, in his discretion, at rates not exceeding Rs. 500 or Rs. 1,000 per acre, as may be directed by Government in the said notification. These plenary powers have been deliberately given by legislation in that elastic Section 214 of the Act which runs :—"The Governor-in-Council may from time to time make and from time to time vary or rescind rules or orders not inconsistent with this Act. These periodical discretionary changes have so far been many and rapid as far as the "fine" is concerned, which has been raised to thirty times the revenue payable an acre in this district. It is questionable, however, whether the framers of Section 65 ever intended it to embrace the principle of "unearned increment," as these expansive notifications issued under its cover would seem to indicate. That part of Section 65 which refers to these fines "rules" that when any such (agricultural) land is thus appropriated to any purpose unconnected with agriculture, it shall be lawful for the Collector, subject to the general order of Government, to require the payment of a fine in addition to any new assessment, which may be leviable under the provision of Section 48. "The principle of unearned increment," on the other hand, is thus explained by two eminent authorities on economic question. Says Professor Thorold Rogers : Every permanent improvement of the soil, every railway and road, every bettering of the general condition of society, every facility given for production, every stimulus supplied to consumption raises rent. The landowner sleeps but thrives. He alone, among all the recipients in the distribution of products, owes everything to the labour of others, contributes nothing of his own. He inherits part of the fruits of present industry, and has appropriated the lion's share of accumulated intelligence." Compare also Mill :—"It is only in exceptional cases, like that of favourite situations in large towns, that the predominant element in the rent is the ground-rent: and among the very few kinds of income, which are fit subjects for peculiar taxation, these ground-rents hold the principal place, being the most gigantic example extant of enormous accession of riches acquired rapdily, and in many cases unexpectedly, by a few families, from the mere accident of their possessing certain tracts of land, without their having themselves aided in the acquisition by the smallest exertion, outlay, or risk." It is hard for the most sanguine optimist outside the Revenue Department to understand where the conditions exist in Bandra or other places in Salsette, which answer to the above requirements. If these conditions are at all to arise hereafter the State, as the largest capitalist in this backward country, will have, I submit, to do its part first, in no grudging spirit, in opening up and developing these suburbs instead of retarding their growth by the levy of exorbitant and prohibitive royalties on building sites.—Yours, &c.,

MAIDEN HALL.

Bandra, March 17.

BOMBAY RIFLE CLUB.

SPOON competitions will be held on Monday next, 21st March, as follows :—700 and 800 yards, open to all members, and 500 yards, open only to those who have not won a spoon. There must be at least ten entries for each match. Number of shots 7 and 1 sighting shot at each distance. Entrance fee 8 annas. Members are reminded that the unlimited match closes on March 31. The members named below are handicapped as follows :—Lieut. T. M. English and Cr-Sergt H. Black, 8 points each; Lieut. D. J. Sharp, Sergt. J. E. Keess, Sergt. A. E. Ashdown, Lce.-Corpl J. Wolfe, 4 points each.

THE Ship Canal across the Isthmus of Corinth is officially reported to be in active progress. Walls of nearly seven and a-half feet in height, to prevent the earth falling in, have been constructed. It is expected that the canal will be open for traffic before the end of next year.

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Keyless Lever Hunting Silver Watch, with Chronograph and Minute Recorder	125
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N. B.—This Watch can be had in Crystal, Hunting, or Half-Hunting Case.	
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The same Watch, with Minute Recorder	290
Keyless Lever 18ct. Hunting Watch, with Chronograph	335
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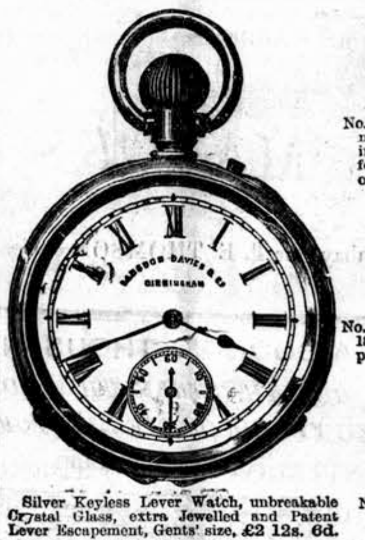

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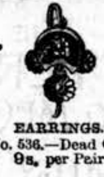

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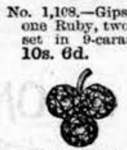

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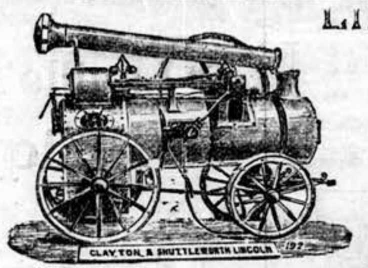

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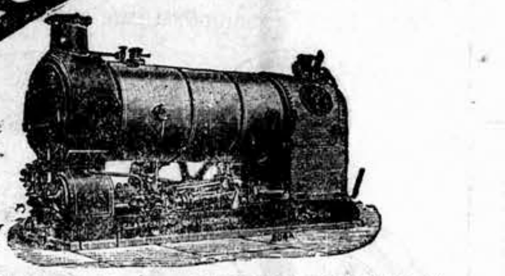

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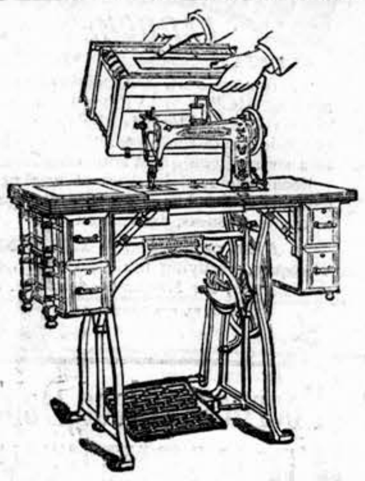

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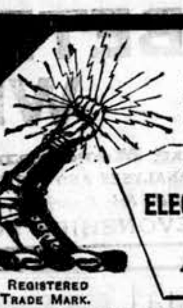

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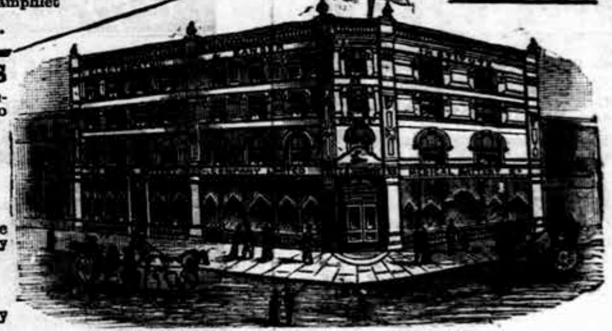

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Bombay Gazette

BUDGET SUPPLEMENT.

BOMBAY SATURDAY, MARCH 19, 1892.

FINANCIAL STATEMENT FOR 1892-93.

THE following statement was issued in a *Gazette of India* Extraordinary at noon yesterday:—

PART I :—

IMPERIAL REVENUE AND EXPENDITURE.

PRELIMINARY.

Part I of the financial statement of 1892-93 deals with Imperial revenue and expenditure only.

The object of dealing with Imperial revenue and expenditure in a separate section of the statement is to render it possible to present in brief compass an intelligible outline of the financial position of the Government of India.

Those who wish for further information regarding Imperial, Provincial, or Local Finance will find it in Part II.

2. The financial transactions of the Government of India will, as usual, be considered under the following heads :—

(1)—The accounts of the financial year 1890-91, which have been finally closed ;

(2)—The revised estimate of the financial year 1891-92, which ends on 31st instant ;

(3)—The Budget estimate of the coming year—1892-93.

SECTION I.—ACCOUNTS OF 1890-91.

3.—The Budget estimate of 1890-91 showed a surplus of Rx. 270,400.

The revised estimate of the same year, issued in March last, showed a surplus of Rx. 2,787,100, and it was said at the time that the final accounts would show a further improvement.

This expectation has been realised and the accounts of 1890-91 have closed with the very substantial surplus of Rx. 3,688,171.

Foremost among the causes which have contributed to the great surplus of 1890-91 must be placed the rise in Exchange which took place during the year. The average rate of the year was 1s. 6·039d. as against a Budget estimate of 1s. 4·55d., and fully one-half of the total surplus was due to this cause alone.

The total Imperial revenue received in India proved to be almost the same as in the Budget estimate, for, though there was a fairly satisfactory growth of general revenue during the year, it was largely counterbalanced by some falling off in opium revenue and by other reductions of income which I need not specify in detail.

In expenditure incurred in India the accounts show an improvement over the Budget of Rx. 803,356, due mainly to reduction of expenditure in the Railway account (Rx. 481,850), short expenditure on Special Defences (Rx. 173,402), and a poor opium crop (Rx. 123,620).

In England there was an improvement in revenue of £146,509 due to special causes, and a reduction in expenditure of £350,925 of which £141,230 was under special defences, and £179,975 was under Army and was due to short supply of magazine rifles. In both cases, therefore, the saving was a mere postponement of a charge which must be incurred sooner or later.

4.—I have dwelt upon the facts stated in the preceding paragraphs in order to make it clear that the large surplus of 1890-91 did not indicate what may be called the permanent financial position of the Government of India at the close of that year, and I think it necessary to do so because it has been urged in some quarters that, with so large a surplus, the Government of India should have reduced taxation or undertaken other fiscal reforms of an important nature.

The surplus of 1890-91 was not a surplus which could be expected to recur in future years. The rise in Exchange, which gave half that surplus, has been lost, and a further fall has taken place which adds at least Rx. 700,000 more to the expenditure of the Government of India. The special receipts of 1890-91 affected only the income of that year, and the temporary saving arising from a poor opium crop and from short expenditure on special defences, and on the purchase of magazine rifles, did not indicate any improvement in the financial position.

SECTION II.—REVISED ESTIMATE OF 1891-92.

6.—From what I have just said it will be understood that no important remission of taxation or other great fiscal reform involving a serious sacrifice of revenue was possible in the financial statement of 1891-92. Exchange was taken for 1891-92 at 1s. 5¼d. the rupee, and the Government of India were able to show a small surplus of Rx. 115,600 in the Budget estimate, after setting aside an additional sum of Rx. 448,000 in order to raise the Famine Grant to the full amount of Rx. 1,500,000.

The revised estimate for 1891-92 now shows a deficit of Rx. 80,000 as against the surplus of Rx. 115,600 shown in the Budget estimate ; and though no doubt the final accounts will show an improvement, and it is more than probable that we shall yet secure equilibrium, it is clear that if any considerable remission of taxation had been made last year, the Government of India would now have had to face a serious deficit. In comparison with the total revenue and total expenditure the difference between a surplus of Rx. 115,600 and a deficit of Rx. 80,000 is of little importance, as in both cases practical equilibrium between revenue and expenditure is secured. But although the revised estimate gives almost the same net result as the Budget estimate, the year 1891-92 is remarkable, even in Indian finance, for the wide departures from the figures of the Budget estimate that have occurred under particular heads.

7.—In explaining how an estimated surplus of Rx. 115,600 has been converted into a deficit of Rx. 80,000, it will be convenient to take net figures for opium and under the railway revenue account, and for Army ; that is, in the case of opium, expenditure will be deducted from revenue and only net revenue shown, and in the case of Army I shall deduct receipts from expenditure and show only net expenditure. Other heads of revenue and expenditure will be taken gross.

In dealing with each head of the accounts I shall also, as far as possible, exclude variations due to Exchange, and I shall show Exchange as a separate item of the account.

8.—Among the favourable influences of the year, the foremost place must be assigned to the increase of railway traffic and consequently of net revenue from railways. In the Budget it was estimated that under the Imperial portion of the railway revenue account there would be a net receipt of Rx. 6,071,600 in India, and a net expenditure of £5,689,800 in England. The corresponding figures of the revised estimate are Rx. 7,394,000 and £5,652,000, showing improvements of Rx. 1,322,400 and £37,800 respectively. These figures exclude the effect of the fall in Exchange, which, as I have said, will be dealt with separately. If the effect of the fall in Exchange on the railway revenue account be taken into account, the total improvement is reduced to Rx. 1,122,400.

The increase of revenue from railways is largely due to increased exports of wheat and seeds. The following figures show the increase in the export of these articles that took place in the first ten months of the present year as compared with past years :—

	Wheat. Cwt.	Seeds. Cwt.
1889-90 (10 months)	12,87[illegible],000	13,859,000
1890-91 („)	12,926,000	11,940,000
1891-92 („)	27,135,000	16,303,000

9.—The net revenue from opium has increased by Rx. 821,500 *minus* £300 this is not an unmixed gain even from the financial point of view, as Rx. 338,800 of the increase is due to another short crop.

10.—For some years we have been in the habit of expecting a steady increase of receipts every year under certain principal heads of revenue, but, unfortunately in the current year the important head of land revenue shows a falling off, due to scarcity in certain Provinces ; the revenue under salt, stamps, and excise has, however, shown the usual rate of growth.

The falling off in the Imperial share of land revenue comes to Rx. 657,000, though the total falling off (Imperial, Provincial, and Local) is only Rx. 518,000. This somewhat singular result is due to the fact that adjustments between the Government of India and the various Local Governments are made through the medium of the land revenue head. In the current year the Government of India have made certain payments to Bengal which were not provided for in the Budget, and which have had the effect of transferring Rx. 162,300 of land revenue from Imperial to Provincial. Similar payments, but of much smaller amounts, have also been made to other Provinces.

11.—The Imperial share of the increases under salt, stamps, and excise are as follows :—

	Increase. Rx.
Salt	282,100
Stamps	21,100
Excise	104.700
Total....Rx.	407,900

The increase of revenue in England, excluding army, opium, and the railway revenue account in respect of which I take net figures, is £33,900, and the increase of revenue in India, excluding the heads in respect to which net figures are taken, and also land revenue, salt, stamps, excise which are dealt with separately, is Rx. 188,200. The head which chiefly contributes to this result being Telegraphs, under which there is an increase of Rx. 137,800 in Indian receipts.

12.—The total increase of revenue in England and India may then be calculated as follows :—

	Rx.		£
Railways (net)	1,322,400	*plus*	37.800
Opium (net)	821,500	*minus*	300
Salt	282,100		
Stamps	21,100		
Excise	104,700		
Other Heads, excluding Army and Land Revenue	188,200	*plus*	33.900
Total....Rx.	2,740,000	*plus*	£71,400

Against this increase must be set a falling off of Rx. 657,000 under land revenue. Deducting this amount from the figures just stated, the resulting improvement is Rx. 2,083,000, *plus* £71,400.

12.—Of the unfavourable influences affecting the Indian finances during the current year, the chief was increased expenditure under army.

In the Budget the net expenditure in India under army was taken at Rx. 13,815,500 and in England at £4,625,500. These figures have been increased in the revised estimate by Rx. 1,095,500 and £123,100 respectively.

13.—The increase of Military expenditure in Indie was chiefly due to frontier expeditions and to thr sanction of certain measures considered necessary foa the efficiency of the Army.

The Budget estimate of 1891-92 provided Rx. 155,000 for expeditions. During the year further expenditure on expeditions was sanctioned to the amount of Rx. 720,000 :—

	Rx.
Chin-Lushai Expedition	50,000
Manipur operations	3,00,000
Wunthoo Expedition	50,000
Hazara „	60,000
Meranzai „	140,000
Cold weather operations in Burma	120,000
Total....Rx.	720,000

It is characteristic of the uncertainties of Indian finance that in last financial statement I should have called attention to what I then considered the high scale of expenditure on frontier expeditions of Rx. 374,400 in 1888-89, of Rx. 421,000 in 1889-90, and of Rx. 352,600 in the revised estimate of 1890-91, and expressed a hope that expenditure of this nature was about to fall off.

A grant of Rx. 80,000 was also sanctioned during the year for additional transport mules, and Rx. 52,100 for additional remounts and ordnance mules, while the revised estimate for 1891-92 provides Rx. 213,400 under army for expenditure in India on preparations to facilitate mobilization.

14.—The excess in the Home expenditure under army is due to the payment of £211,000 not provided for in the Budget, being arrears and increase of effective charges on account of British forces serving in India, reduced by savings under other heads.

15.—Putting on one side the expenditure under opium, the railway account, and army, in respect to which we have found it more convenient to deal with net figures, the increase of gross expenditure shown in the revised estimate amounts to Rx. 222,200 in India and £127,000 in England. With regard to the increase of expenditure in India, I need only explain that it is the net result of a number of increases and decreases which individually are not of very great magnitude.

The chief increases are Rx. 51,700 under Political, Rx. 138,000 under Famine Relief and Insurance, Rx. 48,200 under Irrigation, Rx. 80,900 under Military Works, and Rx. 65,900 under civil works. And the chief decreases are Rx 74,900 under Police, and Rx. 60,600 under special defences. These items of increase and decrease are explained in paragraph of Part II, which, it should be recollected, deals with Provincial and local revenue and expenditure as well as with Imperial revenue and expenditure.

In England the chief increase in expenditure has been £232,000 under interest, and the chief decrease £175,500 under special defences. The increase is due to the Secretary of State having issued India stock at a discount, which has thrown a charge of £255,000 on the revenue of the year. The decrease under special defences is, as usual, a mere postponement of expenditure.

16.—Bringing together the whole of the items of revenue and expenditure with which I have just dealt, and still continuing to exclude Exchange, we get the following result :—

		Rx.	£
Improvement shown in paragraph 11		2,083,000 plus	71.400
Deduct—			
Increased Expenditure under Army	Rx. 1,095,500 plus £123,100		
Increased Expenditure, excluding Expenditure under Opium, Railways, and Army	Rx. 222,200 plus £127,000		
		1,317.700 plus	250.100
∴ Balance		Rx. 765,300 minus	£178,700

The sum of Rx. 765,300 in rupees very considerably exceeds £178,700 in sterling, and we thus see that, notwithstanding the great increase of Military expenditure and the falling off in land revenue, the revised estimate gives a result which shows a satisfactory improvement over the Budget estimate if Exchange be excluded.

17.—There now remains Exchange to be dealt with.

The increase of net expenditure on this account is Rx. 782,200, partly due to increased sterling expenditure, but mainly to the average value of the rupee having proved to be 1s. 4·713d. instead of 1s. 5¼d., the rate taken in the Budget Estimate.

Deducting from the increasd expenditure under Exchange, the figures at the end of the preceding paragraph, we find the revised estimate to be worse than the Budget by Rx. 178,700* plus Rx. 16,900 (782,200 minus 765,300) or Rx. 195,600. As the Budget estimate showed a surplus of Rx. 115,600,), a deterioration of this magnitude brings out a deficit of Rx. 80,000, being Rx. 195,600 minus Rx. 115,600.

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* On making the adjustment for Exchange, the sterling symbol (£) is changed to Rx.

18.—The whole case may then be stated briefly and with sufficient accuracy in the following manner :—

The railway revenue account and opium, salt, stamps, excise, and other heads of minor importance, have given an improvement in 1891-92 over the Budget estimate of not much less than three crores of rupees.

Of this improvement 1¼ crores have been balanced by increased Military expenditure; the fall in Exchange and reduction in land revenue account for nearly 1½ crores more, and increased expenditure under heads of minor importance in England and India is sufficient to do rather more than swallow up the remainder of the improvement, thus converting a surplus of Rx. 115,600 into a deficit of Rx. 80,000.

SECTION III.—BUDGET ESTIMATE OF 1892-93.

19.—In the financial statement for 1891-92, I made the following remarks :—

"So far as can be judged, our financial position during the next two years depends on two factors—Military expenditure and Exchange. It is of great importance to the Indian finances that Exchange should not fall materially below the present rate for a year or two, that is, until we have experienced some relief from the heavy Military charges which we are now bearing. If Exchange falls materially within the next year or two, we may find ourselves in a difficult position, though I believe the difficulties would prove to be only temporary."

Since this passage was written Exchange has fallen heavily, and in the Budget estimate for the coming year a rate of 1*s.* 4*d.* the rupee has been taken as against 1*s.* 5¼*d.* in the Budget estimate of the current year. It would be a tedious process to calculate the exact loss due to this heavy fall, but for present purposes it will be sufficient to take it, in round figures, at Rx. 1,708,000. The sterling expenditure of the coming year is almost the same as the estimated sterling expenditure of 1891-92, and yet the *net* charge of the columns headed "Exchange" has increased by no less than Rx. 1,708,000.

On the other hand, there has been no reduction in total Military expenditure as the following figures will show :—

	Budget, 1891-92.		Budget, 1892-93.	
	Rx.	£	Rx.	£
Military Works (net)	1,075,400	8,200	1,084,100	38,400
Army (net)..........	13,815,500	4,625,500	14,825,000	4,556,300
Special Defences ..	360,000	350,000	270,900	229,100
Total....	15,250,900	4,983,700	15,680,000	4,823,800

20.—The difficulty which I foresaw twelve months ago has, therefore, come upon us, and the problem of the Budget of 1892-93 has been the overcoming of that difficulty. If we have not succeeded in dealing with it in a wholly satisfactory manner, we have at least done better than could have been hoped this time last year, and the Budget estimate of 1892-93 shows a surplus of Rx. 146,600.

21.—In explaining how this result has been obtained I shall take as starting point the Budget estimate of 1891-92, and a comparison of the figures of that estimate with the figures of the estimate for 1892-93 will show how the loss of Rx. 1,708,000, due to the fall in Exchange from 1s. 5¼d. to 1s. 4d., has been covered and equilibrium between revenue and expenditure secured.

22.—In the first place, I may say at once that in the comparatively small item of sterling receipts in England there is not much difference between the Budget of 1891-92 and the Budget of 1892-93, there being merely a reduction from £212,600 to £200,800, or by £11,800 ; as there is an increase of £2,100 under Army, the increase, excluding Army, is £13,900.

23. Under Principal Heads of Revenue (excluding Opium) there is an increase of Revenue amounting to no less than Rx. 1,091,600. This large increase is due partly to substantial increases under Salt, Excise, and Forests, but above all to an increase of Rx. 673,800 under Land Revenue. The latter figure requires special explanation.

The current Provincial Contracts terminate on 31st March 1892. They have lately been revised and continued for another period of five years, and the revision has been made in such manner as to give the Government of India additional Revenue to the amount of Rx. 466,300 yearly, and, I regret to say, as a necessary consequence, to contract the resources of the Local Governments by an equal amount. It is no doubt satisfactory that Local Governments should have been in a position to make a contribution to the resources of the Empire, at a period of pressure and thus, possibly, avoid the necessity of imposing further taxation. But it would have been still more satisfactory if the Government of India had been in a position to allow them to retain the whole or the greater portion of this amount for expenditure on the improvement of the internal administration of the several Provinces of India. This adjustment in favour of the Government of India increases the Imperial share of the Land Revenue by Rx. 466,300.

The Imperial share of Land Revenue in the coming year has also been increased by ordinary growth of Revenue and by postponements of Revenue collections from the current year in consequence of drought and scarcity. As has already been stated, the total increase of the Imperial share of Land Revenue due to all causes is Rx. 673,800.

24. Net Opium Revenue for 1892-93 is taken at Rx. 81,200 above the Budget Estimate for 1891-92 ; although the price of the drug has risen and the expenditure is expected to be somewhat less than the average, the short crops of recent years have told on the Opium Reserve and the quantity to be sold has already been reduced by a Notification in the *Gazette of India*, dated 26th June 1891.

25. The Receipts from interest in India, less the corresponding Expenditure, have increased by Rx. 238,100 ; this very satisfactory result is due to our not having borrowed in recent years, and to the investment of another crore of the Paper Currency Reserve.

In England the charge for Interest in reduced by £11,500.

26. The net Receipts in India from Railway Revenue Account are estimated to increase by Rx. 606,700, while the increase of sterling expenditure in England under the same head is £51,800.

27. Excluding the Principal Heads of Revenue, interest, and the Railway Revenue Account, with which we have already dealt, and also the Revenue under the Heads of Military Works and Army, with which I shall deal hereafter, there is an increase of Revenue in India, under various Heads, of Rx. 375,700.

Excluding Expenditure under Interest, Opium, and the Railway Revenue Account, and Military Expenditure of all kinds (Military Works, Army, and Special Defences), there is an increase of Expenditure in India which amounts to Rx. 235,100, and in England of £95,700.

28. Net Military Expenditure of all kinds in India has increased by Rx. 429,100, of which Rx. 205,000 is due to the calculation of the pay of the British Soldier serving in India at a lower rate of Exchange. In England the net Expenditure under Military Works has increased by £30,200 and decreased under Special Defences by £120,900 and under Army by £69,200, giving a net decrease of £159,900 in Military Expenditure of all kinds.

29. Bringing together the different items with which we have just dealt, we get the following result :—

GAIN.	Rx.		£
Revision of Provincial Contracts......	466 300		
Ordinary Increase under Principal Heads of Revenue, excluding Opium.	625,300		
Increase in net Opium Revenue	81,200	*minus*	100
Increase under the Railway Revenue Account	606,700	*minus*	51,800
Improvement under Interest in India, net	238,100		
Reduction of Interest charge in England.........	....		11,500
Increase of Revenue under various Heads in India	375,700		
Reduction of net Military Expenditure in England (Military Works, Army, and Special Defences)	....		159,900
Total Rx...	2,393,300	*plus*	£119,500
LOSS.	Rx.		£
Increase of net Military Expenditure in India....................	429,100		
Reduction in sterling Receipts in England (excluding Military Receipts)......................	..		13,900
Increase of Expenditure under various Heads..................	235,100	plus	95,700
Total... Rx.	664,200	plus	£109,600

Deducting the loss from the gain, we get a net gain of Rx. 1,729,100 plus 9,900.

30. On the other side must be put the net loss by Exchange which, as I have said, amounts to Rx. 1,708,000. It follows that the Budget Estimate of 1892-93 is better than that of 1891-92 by Rx. 21,100 (1,729,100—1,708,000) plus Rx. 9,900,* or Rx. 31,000 in all. As the surplus of the Budget Estimate of 1891-92 was Rx. 115,600, and as the Budget Estimate of the coming year is, on the whole, better by Rx. 31,000, the estimated surplus of 1892-93 is Rx. 146,600, being Rx. 115,600 plus Rx. 31,000.

31. The manner in which the very heavy charge of Rx. 1,708,000, which falls on the finances next year in connection with Exchange, has been met may now be stated in a few words.

The additional charge of Rx. 1,708,000 on account of Exchange has been met almost entirely by contributions from Local Governments (Rx. 466,300), by increase of Revenue under Principal Heads (Rx. 625,300), and by growth of Railway Revenue in India (Rx.606,700 minus £61,800); there has also been a substantial improvement under Interest in India owing to our having been able to avoid borrowing for some time, and to increase of the Paper Currency Investment by one crore of rupees.

Net Military Expenditure of all kinds is somewhat heavier, and net Opium Revenue is slightly better, for 1892-93 than for 1891-92, while the growth of Revenue under various Heads, not of the first importance, almost exactly balances the growth of other Expenditure in England and India.

SECTION III.—PROSPECTS OF THE IMMEDIATE FUTURE.

31. In the Financial Statements of the last three years I have dwelt at some length on the general financial position of Government as it presented itself to me at the time, and have endeavoured to indicate the prospects of the immediate future.

Thus, in the Financial Statement for 1889-90, after a series of years of deficit, I ventured to predict that our financial difficulties were, for the time, at an end.

This forecast was amply justified, as the Accounts of the year 1889-90 gave a surplus of Rx. 2,612,000, though the sum of Rx. 460,255 had been set aside with a view to begin the restoration of the Famine Grant to its full amount of Rx. 1,500,000.

32. In the Financial Statement for the succeeding year, 1890-91, I looked forward to still further improvement, but expressed the opinion that 1890-91 was not likely to prove so prosperous, from a financial point of view, as 1889-90.

In point of fact, the Accounts of 1890-91 now show a larger surplus (Rx. 3,688,100) than that obtained in the preceding year ; but the greater portion of this surplus was due to what has proved to be a speculative rise in Exchange and to other accidental causes, and all that can be said of 1890-91 is that it was a year of, on the whole, satisfactory financial progress.

33. As the result of two years' financial prosperity, the Government of India were able to restore the Famine Grant to its full amount of Rx. 1,500,000 in the Budget of 1891-92 ; but I pointed out, that while there were encouraging features in the position there was also some danger of financial difficulties arising from a fall in Exchange taking place before Military Expenditure of a special character was reduced.

The difficulties to which I drew attention has actually come upon us, and we have had, besides, in the current year, a considerable loss of Land Revenue owing to drought and scarcity.

We should have had to face a heavy deficit in 1891-92, but for a remarkable increase in Railway Revenue, and considerable improvement under Opium. As it is, the Revised Estimate of 1891-92 shows a deficit of Rx. 80,000 ; but I have little doubt that improvement will yet take place, and that the Accounts of 1891-92 will close with a moderate surplus.

34. Although the three forecasts which I have ventured to make of the progress of Indian Revenue and Expenditure have, considering the nature of the subject, proved fairly accurate, I must admit that the result which I anticipated was sometimes not attained in the way I expected. For example, I had expected that the expenditure on Special Defences would, by this time, have come to an end, and this hope would have been fulfilled if the works could have been constructed and the armament provided as rapidly as the money was forthcoming. Unfortunately this has not proved to be the case, and the Estimates of the coming year are burdened with a charge of Rx 614,500 on account of Special Defences, and a similar charge must be borne for another year or two. I could give other instances in which I have been disappointed, but what I have said is sufficient to show the necessity for caution in forecasts regarding Indian Revenue and Expenditure.

35. The circumstances of to-day are such as to make special caution necessary.

Exchange has fallen heavily and rapidly, and though now steady it is impossible to conjecture whether the next move will be upwards or downwards.

Railway receipts have largely increased in the current year, and for 1892-93 we have calculated on retaining a portion of this improvement ; but no one can at present say whether Railway traffic is likely to be heavy or the reverse in 1892-93.

The price of Opium, after falling very low, has risen suddenly and rapidly, but it is impossible to say how long this rise will be maintained.

Above all certain portions of the country are suffering from drought and scarcity, and already the collections on account of Land Revenue have shown some falling off. The extension of Railways in recent years has greatly reduced the risks from famine, and if the periodical rains, which are due about June next, in the affected tracts of Madras, Bombay, and Upper Burmah, in Rajputana and Behar, are received in due season, and are not insufficient, we shall in all probability have nothing worse than severe scarcity to meet. On the other hand, if the rains are delayed or insufficient in the tracts in question, scarcity may deepen into famine, and the loss of Revenue and increase of Expenditure that must follow such a calamity cannot be calculated. Meteorological conditions, I understand, are not unfavourable at present for the occurrence of a timely monsoon.

35. Under the circumstances just stated, I refrain from making a forecast of probable financial progress during the coming year, and must content myself with saying that, putting aside the possibility of the occurrence of famine, there is, to the best of my judgment, no ground at this moment for any special anxiety regarding 1892-93. The Currency question, however, appears to be approaching the acute stage, and it is impossible to foresee what may happen in this connection within the next few years.

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL REVENUE AND EXPENDITURE.

SECTION I.—ACCOUNTS OF 1890-91.

36. The Revised Estimate for the year 1890-91, published in March last, showed a surplus of Rx. 27,87,100. In August the Under-Secretary of State for India announced in Parliament that the surplus would be nearly Rx. 900,000 in excess of that sum. The Accounts of the year show a surplus of Rx, 36,88,171.

37. Explanations of the variations under the several heads will be found in the Appropriation Report, published in the *Gazette of India*, of the 12th March. The following statement gives a general comparison of the Revised Estimates with the Accounts of the year :—

		Revised Estimates	Accounts.	Accounts, Better.	Accounts, Worse.
REVENUE.					
India..............	Rx.	84,799,300	85,221,551	422,251	...
England	£	388,100	392,009	3,909	...
Exchange	Rx.	126,100	128 089	1,989	...
Total..	Rx.	85,313,500	85,741,649	4,28,149	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local..........	Rx.	61,902,700	61,596,086	306,614	...
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—312,800	—198,627	...	114,173
England	£	15,801,100	15,568,875	232,225	...
Exchange	Rx.	5,135,400	5 087,144	48,256	...
Total..	Rx.	82,526,400	82,053,478	472,922	...
Surplus..	Rx.	2,787,100	3,688,171	901,071	...

38. The improvement in the Revenue and Expenditure in India was thus Rx. 728,865, of which Rx. 114,173 occured in the Provincial and Local sections of the Accounts, and Rx. 614,692 in the Imperial section. The addition to the latter sum of the improvement of Rx. 286,379 in the Revenue and Expenditure in England, including Exchange, makes up the increase in the surplus of the year to the sum of Rx. 901,071 shown above.

39. Increased receipts under the Principal Heads of Revenue, Rx 243,734, and from Railways, Rx. 228,298, account for the improvement of Rx. 422,251 shown in the Revenue in India. The more important increases under the Principal Heads occured under Land Revenue, Rx. 130,609 and Salt, Rx. 70,168 while of the chief Principal Heads the only one under which the Actuals were less than the Revised Estimate was Stamps. The only important decrease in the Accounts, Compared with the Revised Estimate, was one of Rx. 70,092 in Military Receipts.

40. The decrease of Rx. 306,614 in the Expenditure in India, as compared with the Revised Estimate, occured mainly under the groups Direct Demands on the Revenue, Rx. 83,985 ; Railways, Rx. 101,039 ; and Buildings and Roads, Rx. 82,161.

41. The saving of Rx. 280,481, including Exchange, in the Expenditure in England occurs mainly under the groups Miscellaneous Civil charges, Rx. 48,855 ; Army, Rx. 190,560 ; and Special Defence Works, Rx. 20,561.

42. The Capital Outlay on Railways and Irrigation Works, not charged to Revenue, was less than assumed in the Revised Estimate by Rx. 123,768.

SECTION II.—REVISED ESTIMATES OF 1891-92.

43. The following statement gives a general com-

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* The sterling symbol (£) is altered to Rx. when the adjustment for Exchange is made.

parison of the Budget and Revised Estimate of 1891-92 :—

REVENUE.	Budget.	Revised.	Revised, Better.	Revised, Worse.
India ....Rx.	85,729,500	88,219,400	2,489,900	...
England .... £	212,600	255,200	42,600	..
Exchange ....Rx.	83,200	111,300	28,100	..
Total .Rx.	86,025,300	88,585,900	2,560,600	..
EXPENDITURE.				
India—				
Imperial, Provincial and Local .....Rx.	64,516,000	65,873,700	..	1,357,700
Adjustment of Provincial and Local Surplus or Deficit ....Rx.	—828,400	—461,500	..	663,900
England .... £	15,972,100	16,193,400	..	221,300
Exchange ....Rx.	6,250,000	7,060,300	..	810,300
Total..Rx.	85,909,700	88,665,900	..	2,756,200
Surplus....Rx.	+115,600	—89,000	..	195,600

44. The small surplus of the Budget Estimate has become in the Revised Estimate a small deficit. The salient features of the year may be stated as, on the one hand, a large increase of net Railway Revenue, and improvements in most other heads of Revenue; and, on the other hand, a large increase of Military Expenditure, a fall in the rate of Exchange and some falling off in Land Revenue. The increase of Revenue is greater than that of Expenditure, apart from Exchange; if the rate of Exchange had not fallen below the rate assumed in the Budget Estimate, there would have been an improvement, instead of a deterioration, in the general result.

45. The Revenue in India is now expected to be Rx. 2,489,900 more than was anticipated last March.

46. The larger part of this occurs under Railways, the receipts from which show an improvement of no less than Rx. 1,781,100. The revival of Railway traffic which began towards the close of last financial year continued and developed to an unexpected extent in the present year. There are now some signs of the improvement coming to an end; but in all probability the high figure taken in the Revised Estimate for Railway Revenue will be realised. Almost all the important lines of Railway have contributed to this satisfactory result.

Most of the other heads of Revenue also show increases, the more important being the following :—

	Rx.
Opium	432,700
Salt	277,200
Stamps	78,700
Excise	143,100
Telegraph	137,900
Irrigation, Major Works	147,900

The larger part of the increase under Opium occurs in Bengal, where the receipts exceed the Estimate by Rx. 324,900; this is due to the average price realised at the sales of Bengal Opium having been Rs. 1,058 a chest, against a price of Rs. 1,000 a chest assumed in the Budget Estimate. There is also an increase of Rx. 110,000 in Bombay, due to the number of chests of Malwa Opium exported being higher than assumed in the Budget Estimate.

The rest of the increases may be ascribed to the general progress of the country.

47. Against those increases must be set the falling off in Land Revenue and Provincial Rates, due to the scarcity in Madras. The collections of Land Revenue, including that due to Irrigation, are now expected to be less than the Budget Estimate by Rx. 585,500, and those of Provincial Rates, by Rx. 54,400, the reductions in Madras being Rx. 603,000 and Rx. 66,300.

The only other important decrease in Revenue is one of Rx. 85,000 under Mint. It is due to the coinage being much below the average.

48. The increase of the Revenue in England is not great; more than half of it occurs under Interest, the Secretary of State having been able to realise higher rates of interest than he anticipated on his temporary investments of cash balance.

49.—For the large increase of expenditure in India shown in the statement in paragraph 43, amounting to Rx. 1,357,700, the two heads army and railways are responsible.

The increase in railway expenditure is a necessary accompaniment of the increase in the railway revenue. It amounts to Rx. 489,000 on State Railways—working expenses, and to Rx. 151,500 on Guaranteed Railways—surplus profits.

The increase in the expenditure on the army amounts to Rx. 1,059,500. The causes of this increase are (*a*) the cost of expeditions not contemplated when the Budget estimate was framed amounting to Rx. 725,300; (*b*) the sanction given to an expenditure of Rx. 213,400 on measures designed to facilitate mobilisation; and (*c*) the sanction given to an expenditure of Rx. 132,100 for the purchase of additional mules and remounts.

50.—The sum of the increase in the expenditure on railways and of the increase in the expenditure under army being in excess of the increase of the total expenditure in India, it follows that under the remaining heads of expenditure there must have been, on the whole, a decrease. The following are the more important increases and decreases of expenditure under these heads :—

Decreases.

	Rx.
Land Revenue	54,200
Opium	383,800
Police	133,100
Miscellaneous	109,400
Construction of Protective Railways	680,100
Special Defence Works	60,600

INCREASE.

	Rx.
Political	50,700
Reduction of the Debt	802,800
Irrigation, Minor Works	58,400
Military Works	80,900

51.—The larger part of the decreaseunder land revenue occurs in Bombay, Rx. 35,900, and is due partly to too high a margin having been allowed in the estimate of expenditure, and partly to provision having been made for a scheme of reorganisation of the department of land records and agriculture, which was not fully brought into operation in the year. There are also decreases in the Central Provinces Rx 9,400, Assam Rx. 8,200, and India general Rx. 4,200 (all of these three decreases occurring mostly in settlement charges, while there are increases in Bengal Rx. 4,200 (due to increased expenditure on survey and settlements) and in Lower Burmah Rx. 4,100 (due to higher charges for the collection of the revenue, which is expected to exceed the Budget estimate).

The decrease under opium is caused by the produce of the season's crop having been much less than was assumed in the Budget estimate. The estimates are framed at a time when the produce of the crop cannot be gauged with accuracy.

The decrease under Police is due to provision having been made in Bombay for large expenditure on a scheme for the reorganisation of the Police which has not yet been brought into operation, and to the expenditure in both Upper and Lower Burma having been largely over-estimated. These increases are partially counterbalanced by increased Police charges in the South Lushai country.

The decrease under Miscellaneous occurs in Madras About half of it is nominal, being due to the transfer of local sanitation charges from this head to medical; while the remainder is due to the Madras Government. having provided in the Budget estimate a large sum under this head as a "reserve."

The decrease under Protective Railways and Special Defence Works is due merely to the rate of expenditure having been slower than was anticipated.

52.—The increase under Political is due mainly to the Amir of Afghanistan having drawn a portion of his subsidy for last year in arrears. If the Amir again allows his subsidy to fall into arears, the increase under Political will almost entirely disappear in the actuals for the year.

The amount entered for reduction of debt is the sum required to make up the Famine Insurance Grant of the year to Rx. 1,500,000. It is composed of the sum of Rx. 680,100, the amount shown above as the decrease under construction of Protective Railways, and of Rx. 166,900 being the amount by which the net loss on the Bengal-Nagpur and the Indian Midland Railways is now expected to be less than assumed in the Budget: diminished by the increases under the two other heads included in the grant, namely, Rx. 30,400 under famine relief and Rx. 13.800 under construction of Protective Irrigation Works.

The increase under Irrigation is caused by the opening of Famine Relief Works in Ajmere, Upper Burma, and Madras.

The increase under Military Works is accounted for by the sanction given during the year to expenditure of Rx. 30,000 for the restoration of buildings at Quetta damaged by rain; and of Rx. 61,600 for works designed to facilitate mobilisation in time of war. Smaller expenditure on other works diminishes to some extent the above excess.

53.—The sum of Rx. 366,900 entered opposite "Adjustment of Provincial and Local Surplus and Deficit" represents the amount by which the reduction of their accumulated balances by local Governments has been less than they proposed when the Budget estimates were framed.

54. The more important variations accounting for the increase of £221,300 in the expenditure in England are the following :—

Increases.

	£
Interest	232,100
Army	130,800

Decrease.

	£
Special Defence Works	175,500

The excess in the interest payments is caused by the payment of discount on the issue and sales of India Stock, for which no provision was made in the Budget estimate. The public loan of £2,600,000 was issued at an average rate of £94-10-2¼*d.* per cent., and the discount, including that paid on payments towards the loan in anticipation of due date, amounted to £153,478. The subsequent sales of stock to the amount of £2,000,000 were effected at a price of £95 per cent., involving a further charge for discount of £101,522. This total increase of £255,000 was partially counterbalanced by a saving in the interest charge in consequence of the loan having been issued later than was intended.

The report of Lord Northbrook's Commission on the claims of the War Office on account of British forces serving in India necessitates the payment this year of £211,000 in excess of the amount provided in the Budget estimate; this payment accounts for the increase of expenditure under Army and covers arrear charges for the four years 1887-88, 1888-89, 1889-90 and 1890-91 and the full payment likely to be due under the award of the Commission for the current year. The payments already made for the years 1887-88, 1888-89, and 1889-90 are respectively £655,000, £665,000, and £720,000, or in all £2,040,000. The amount due under the award of the Commission for those three years is £2,156,000. To close the account to March 1890, an arrear payment of £116,000 is therefore required. Owing to the increase in the payments on account of deferred pay, it is anticipated that the amounts due for each of the years 1890-91 and 1891-92 will be £760,000 against £700,000 paid in 1890-91, and £725,000 provided in the Budget estimate of 1891-92, necessitating a further payment of £95,000 for these two years. The addition to the Budget estimate for payments to the War Office is therefore £211,000 in all. On the other hand, it is anticipated that the payments for the Troop Service will be less by £29,300 owing chiefly to the new machinery for the Euphrates not having been supplied, and that the payments for stores will be less by £62,000: these reductions are mere postponements of expenditure, not real savings.

The decrease under Special Defence Works is due to stores required for these works not being provided as rapidly as was anticipated.

55.—The net charge for Exchange on the revenue and expenditure in England is Rx. 6.949,000 against the Budget estimate of Rx. 6,166,800, being worse by Rx. 782,200. This may be said to be due to the fall in the rate of Exchange from 1s. 5·25d. to 1s. 4·713d. the rupee, a small portion only being on account of the variations in the amount of sterling revenue and expenditure.

SECTION III.—BUDGET ESTIMATE OF 1892-93.

56.—The following statement compares the Budget estimate for 1891-92 with that for 1892-93 :—

		1891-92.	1892-93.	1892-93. better than 1891-92.	1892-93. worse than 1891-92.
REVENUE.					
India	Rx.	85,729,500	88,066,700	2,337,200	..
England	£	212,600	200,800	..	11,800
Exchange......	Rx.	83,200	100,400	17,200	..
Total..	Rx.	86,025,300	88,367,900	2,342,600	..
EXPENDITURE.					
India—					
Imperial, Provincial and Local	Rx.	64,516,000	65,457,400	..	941,400
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—828,400	—1,161,700	333,300	..
England	£	15,972,100	15,950,400	21,700	..
Exchange......	Rx.	6,250,000	7,975,200	..	1,725,200
Total..	Rx.	85,909,700	88,221,300	..	2,311,600
Surplus..	Rx.	115,600	146,600	31,000	..

57.—A surplus of Rx. 146,600 means practical equilibrium between revenue and expenditure. A considerable development of revenue is expected, which is, however, absorbed partly by increases in expenditure, but chiefly by the fall in the rate of Exchange from 1*s.* 5¼*d.* to 1*s.* 4*d.*

58.—The revenue in India in 1892-93 is expected to exceed the Budget estimate for 1891-92 by Rx. 2,337,200. The more important increases are the following :—

	Rx.
Land Revenue, including that due to Irrigation	224,400
Salt	201,200
Stamps	81,400
Excise	148,700
Provincial Rates	92,200
Forests	56,100
Interest	108,800
Post Office	74,500
Telegraph	129,300
XXIV—Exchange	137,100
State Railways	883,800
Guaranteed Railways	80,000
Irrigation, Major Works	99,500

59.—The increases under land revenue and provincial rates are partly due to new settlements, but to a larger extent merely represent the portion of the heavy remissions in Madras this year, which, it is hoped, will be recovered next year, on the assumption that the season will be normal.

Of the increase under interest, Rx. 38,000 is due to the increase of the currency investment by one crore; Rx. 40,600 is on account of interest on overdrawn capital of railway companies—a charge of the same amount occurs in the railway revenue account; and the remainder is obtained from the growth of interest on loans to Municipalities, other local bodies, and cultivators.

The estimated increase under railway revenue, which amounts to nearly half of the total increase in revenue, is justified by the good results of the current year; the railway revenue is taken at a considerably lower figure than in the revised estimate for the present year.

The increase under XXIV—Exchange is due chiefly to the fall in the rate of Exchange, which has the effect of increasing the apparent receipts under this head.

The other increases may be ascribed to the general progress of the country.

60.—The only important decrease is one of Rx. 68,300 under Army: it is due mainly to the discontinuance of the employment of State agency in Madras and Bombay for the supply of malt liquor to soldiers, and should involve a corresponding decrease in the charges.

61.—The falling-off of £11,800 in the revenue in England is accounted for by decreases under interest, the Secretary of State anticipating that the loans from his cash balance will be less than this year, and under Telegraph, due to a change in the method of bringing to account the transactions with Telegraph companies.

The increase in the receipts from Exchange on sterling revenue is due to the fall in the rate of Exchange.

62.—The following are the more important of the increases and decreases which result in the increases in the expenditure in India of Rx. 941,400, shown in the statement in paragraph :—

Increases.

	Rx.
Land Revenue	143,500
Forest	65,200
Post Office	83,900
Education	69,900
Medical	96,000
Famine Relief	127,000
37—Construction of Railways	91,000
State Railways, Working Expenses	224,600
Ditto ditto Interest	137,300
Army	441,200

Decreases.

	Rx.
Interest	166,900
Scientific and other Minor Departments	161,600
Miscellaneous	114,900
Miscellaneous Railway expenditure	68,800
Civil Works	238,800
Special Defence Works	89,100

63.—The increase under land revenue is distributed over all the Provinces except Assam. The more important increases are, in Bengal, Rx. 50,600—Rx. 42,900 being for larger expenditure on survey and settlements, some of it in Behar, and Rx. 9,000 for improved sanitation on Government estates: in Madras Rx. 38,300—most of this is due to the gradual introduction of a scheme for the revision of village establishments under which the village officers are paid by fixed salaries, and recoveries effected by means of a local cess: in Burma Rx. 28,200—being increased expenditure on survey and settlement: in the North-Western Provinces and Oudh, Rx. 11,100—mostly in charges for district administration; and in Bombay Rx. 10,700—for arrears of allowances to village officers and for the reorganisation of the department of Land Records and Agriculture.

The increase under forest is a consequence of the expansion of the operations, and of improvements in the organisation, of the department. It is accompanied by an increase of revenue.

Most of the increase shown under Post Office is nominal, being due to the transfer of certain printing and stationary charges, amounting to Rx. 64,200 to the head as explained in paragraph 76 in section IV: the remainder is the normal annual increase due to the expansion of operations.

The increase under education occurs in all Provinces, the largest increase being in the local expenditure in Madras.

Under Medical more than half of the increase shown above is nominal, being due to the transfer to this head from Miscellaneous of local sanitation charges in Madras; the remainder is distributed over all the Provinces except Bengal, where there is a small decrease.

In view of the scarcity in Madras, the Madras Government think it necessary to provide for an expenditure of ten lakhs of rupees under Famine Relief. The Bengal Government has also provided two lakhs under the head, and the Bombay Government one lakh.

The increase under the head 37, construction of railways, is mainly the result of a special provision, of Rx. 118,300 to be expended in carrying out the railway programme of the Government of India, and of an increase of Rx. 61,900 in the provincial expenditure on the Mayaveram-Mutupet Railway in Madras, counterbalanced by a decrease of Rx. 92,000 in that on the Hyderabad-Umarkot Railway in Bombay.

The increase under State Railways, working expenses, is required in consequence of the anticipated increase in traffic and railway receipts.

The increase in StateRailways, Interest, is a transfer from the interest on ordinary debt, and follows, as a matter of course, the increase of the capital expenditure on railways.

The increase under Army is accounted for by an increase of Rx. 205,000 in the pay of the British soldiers due to the fall in the rate of Exchange, the soldier's pay varying with that rate: by an increase of Rx. 94,500 due to the occupation of the Chin-Lushai Country and of Manipur, the cost of feeding troops in those outlying stations being high; and by an increase of about Rx. 230,000 on various measures designed to improve the efficiency of the Army: these increases are partially counterbalanced by a smaller provision for expeditions.

64.—The decrease under interest represents the transfers from ordinary to public works debt of interest on the capital expenditure on railway, and irrigation works.

The decrease under scientific and other departments is due to the practical completion of Census work this year.

The decrease under Miscellaneous occurs in Madras: nearly half of it is due to the transfer to Medical of local sanitation charges, and the remainder to the omission of the "reserve" which was made by the Madras Government last year.

The decrease under Miscellaneous Railway expenditure occurs because smaller provision is required for railway surveys.

Under Civil Works the expenditure is reduced by Rx. 110,000 in the North-Western Provinces and Oudh, the Budget estimate of 1891-92 having made special provision, amounting to Rx. 120,000 for water-supply and sanitation projects; and in Madras there is a reduction of Rx. 122,400 as the local Government is restricting the expenditure in consequence of the strain thrown on its finances by the scarcity. There are also decreases in Bombay, Rx. 63,000; Bengal, Rx, 91,100; (the decreases in Bombay and Bengal are due partly to the revision of the Provincial contracts rendering it necessary for the local Governments to reduce for a time the high Public Works expenditure which accumulated balances had enabled them to incur —the Punjab Rx. 22,300; and the Central Provinces, Rx. 28,700: while increased expenditure is contemplated in Burma, Rx, 46,000, Assam, Rx. 98,900, and the smaller Provinces under the Government of India, Rx. 53,800, the last being due partly to the necessity of providing relief works in Ajmere.

The grant for special defence works has been fixed at a lower amount than for 1891-92.

65.—The increase in the deductions shown in the table in paragraph 56 on account of the "Adjustment of Provincial and Local Surplus or Deficit" represents the amount by which local Governments propose to increase their expenditure from accumulated balances. Most of this increase may be ascribed to the revision of the Provincial contracts explained in section VI, by which a portion of the surpluses of Provincial revenues are resumed by the Government of India. Notwithstanding the revision most of the Local Governments are able to continue their expenditure on much the same scale as in the current year.

66. The Expenditure in England in the two years does not differ much. The only variations which need be noticed are those under Army. The expenditure on Military Stores, chiefly Ordnance, is expected to be less next year than this by £115,500; and a saving is anticipated in the Troopship Service of £27,200; while the charges of the War Office for British Forces in India are increased by £35,000. Furlough allowances by £10,000, and the Non-Effective charges by £31,600.

The increase of Rx. 1,725,200 in the Exchange on Expenditure in England is due to the fall in the rate from 1s. 5¼d. to 1s. 4d. This heavy loss is the main reason why the prospects of 1892-93 are not considerably better than were those of 1891-92.

SECTION IV.—EXAMINATION OF THE ESTIMATES UNDER THE MORE IMPORTANT HEADS OF REVENUE AND EXPENDITURE.

LAND REVENUE.

67. The Estimates for 1891-92 and for 1892-93, and the Actuals for the three preceding years are shown in the following statement:—

	Accounts, 1888-1889.	Accounts, 1889-90.	Accounts, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue including that due to Irrigation	23637445	24671165	24754205	25155500	24570000	25379900
Expenditure	3513957	3624194	3676596	3887400	3833200	4031000
Net ..	20173188	21046971	21077609	21268100	20736800	21348900

The scarcity in Madras and Upper Burma is the cause of the falling off in the Revenue in 1891-92. It is expected that the scarcity will reduce the collections below the Budget Estimate by Rx. 603,000 in Madras and by Rx. 48,900 in Upper Burma.

In the North-Western Provinces and Oudh also the Revenue is expected to be less than the Budget Estimate by Rx. 77,600. About Rx. 20,000 of this is due to remissions in a few districts necessitated by floods, inroads of wild cattle, hail-storms; the rest is due to the expectation of the recurrence of arrears; the Budget Estimate for the current year was framed in the anticipation that the arrears from the previous year would be covered in addition to the Revenue of this year, but the Local Government now expects that the arrears of this year will be be heavy, though not so heavy as were those of the preceding year.

In all other Provinces except the Central Provinces and India General the collections will be above the Budget Estimate, the increase in Lower Burma being Rx. 88,400.

The increase of Revenue shown in the Budget Estimate for 1892-93 is partly due to normal growth of Revenue, notably in the Punjab as the result of Settlement operations, but also to a large extent to the expectation that some portion of the suspensions in the current year will be recovered next year. The scarcity this year will therefore improve the Revenue next year, so far as can be now foreseen. But this is based on the hope that next year will be a normal season. Should there be any failure of the rains in the coming season, the Budget Estimate may not be realised.

The areas in which agricultural conditions give rise to anxiety are four; first, the Deccan districts in Madras and Bombay, part of the States of Mysore and Hyderabad, and some Madras districts to the south and east of these; second, Rajputana and some of the British districts on its borders in the Bombay Presidency; third, Behar; and fourth, some districts in Upper Burma. Whether matters will improve or grow seriously worse cannot be known with any certainty till June next. The Estimates have been framed in the hope that the serious calamity of a famine will not occur. If a famine should occur, not only will the Land Revenue be reduced, but other Revenue also will suffer, and Expenditure must be increased under many heads beyond the amounts provided in the Estimates.

OPIUM.

68. The figures are:—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ...	856 319	8583056	7879182	7593400	8026100	7,634,600
Expndtre ...	2597905	1605107	2180797	2274600	1886200	2,234,800
Net	59 4414	6977949	5698385	53 8800	6139900	5,399,800

The average price of Bengal Opium in 1891-92 has been Rx. 1,058 a chest, whereas in the Budget Estimate a price of Rx. 1,000 a chest only was assumed. The Bengal receipts will consequently be higher than the Budget Estimate by Rx. 324,200.

The exports of Malwa Opium through Bombay have been larger than was anticipated, and the receipts in Bombay have improved by Rx. 110,000.

In accordance with Notification No. 2686, dated 26th June 1891, the number of chests of Bengal Opium to be sold in 1892-93 is smaller than in the current year. But nevertheless the rise in price justifies the placing of the Budget Estimate somewhat higher than that for this year. For Bombay the Estimate is placed at the same amount as for 1891-92.

The Expenditure in the current year will be lower than the Budget Estimate, the crop of opium having been smaller than expected. The estimate of Expenditure for 1892-93 is based on the assumption that an average crop will be obtained. The reports regarding the crop indicate that it may be below the average; but it is not considered safe to act on this assumption in framing the Estimates.

SALT.

69. The figures are:—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue...	7,675,634	8,187,739	8,523,368	8,343,500	8,620,700	8,544,700
Expenditure	412,979	412,766	429,013	466,900	459 600	497,500
Net..	7,262,655	7,774,973	8,094,355	7,876,600	8 161,100	8,047,200

The Salt Revenue in the current year has increased above the expectations of the Budget Estimate in all Provinces with the exception of Madras. In Madras the quantity of salt consumed has increased as in other Provinces, and the decrease in Revenue is due to the allowance made for the exceptional increase in cash payments in 1890-91, mentioned in paragraph 34 of Part II. of the Financial Statement of March last, having proved to be insufficient. The Estimate of Revenue for next year is moderately framed at an amount lower by Rx. 76,000 than the revised estimate of this year.

The consumption of salt since 1888-89 has been as under—

	Maunds.
1888-89..................	31,395,000
1889-90..................	33,086,000
1890-91..................	33,320,000
and 11 months of 1891-92..................	31,152,000

STAMPS.

70. The figures are:—

	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ..	3,927,088	4,087,908	4,068,969	4,148,200	4,226,900	4,229,600
Expenditure	154,172	134,373	130,019	132,400	136,100	140,900
Net..	3,772,916	3,953,535	3,938,950	4,015,800	4,090,800	4,088,700

The Stamp Revenue fell off in the closing months of 1890-91, and the Revenue of that year was lower than that of the previous year. But the ground lost is expected to be more than made up in the current year.

EXCISE.

71. The figures are:—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	4705346	4891894	4947780	4953700	5096800	5102400
Expenditure	137941	156739	175053	188700	188900	206100
Net......	4567405	4735155	4772727	4765000	4907900	4896300

The increase in the Excise Revenue is distributed over all the Provinces with the one exception of the North-Western Provinces and Oudh. The increase this year is largest in Bengal.

CUSTOMS.

72. The figures are:—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue..........	1332784	1506686	1743218	1700900	1687000	1691800
Expenditure	133897	135021	134652	140600	137200	142300
Net......	1198887	1371665	1608566	1560300	1549800	1549500

The rice duty realised in 1890-91 was, owing to special conditions, abnormally large, and the reduction this year has been even greater than was assumed in the Budget Estimate. The trade at present is active and, unless the next monsoon rains in India should be deficient, in which case Burma rice will be required to supplement local deficiencies, the estimates should be fully realised. The import revenue shows a normal increase.

ASSESSED TAXES.

73. The figures are—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ..	1,520,940	1,595,274	1,617,396	1,610,300	1,644,600	1,645,200
Expenditure	27,128	27,681	29,246	31,600	29,700	31,800
Net..	1,493,812	1,567,593	1,588,150	1,578,700	1,614,900	1,613,400

The receipts from Income Tax are increasing yearly with the growth in wealth and population.

FOREST.

74. The figures are:—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ..	1,349,047	1,486,303	1,448,002	1,511,100	1,497,800	1,567,200
Expenditure	792,000	780,035	784,113	905,700	879,800	970,500
Net..	557,047	706,268	663,889	605,400	618,000	596,700

The financial results of Forest administration are expected to remain much the same as was estimated in March last. There has been a considerable increase of Revenue compared with the previous year, but the Expenditure has also increased. For next year a similar result is expected.

INTEREST.

75. The Interest receipts since 1888-89 are shown below:—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
REVENUE—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India	643,310	676,703	710,552	764,700	799,200	873,500
England, £,	135,477	135,633	166,194	30,000	58,000	25,000
Exch. Rx.,	63,035	60,865	54,304	11,700	25,300	12,500
Total.Rx.,	841,822	873,201	931,050	806,400	882,500	911,000

The moderate and steady rate of progress in the receipts in India continues. The increase in the Revised Estimate is accounted for by the receipt of Rx. 39,700, as interest on overdrawn Capital of Railway Companies, the other receipts being slightly reduced owing to the sums placed at the disposal of Local Governments for loans to Municipalities and other bodies not having been fully utilised. Of the increase in the Budget Estimate Rx. 40,600 is for interest on overdrawn Capital, Rx. 38,000 is in consequence of the increase of the Currency investment by one crore, and the remainder comes from the loans to Municipalities and other bodies.

The Secretary of State obtained higher rates of interest on the temporary investments of his cash balance than he was able to count on in the Budget Estimate. During next year the cash balance available for investment will be smaller than this year.

The Expenditure under Interest (other than that charged to Railways and Irrigation Works) has been as follows since 1881-82:—

YEARS.	India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
1881-82	1,827,369	2,513,126	518,461	4,858,956
1882-83	1,718,857	2,481,978	569,349	4,770,184
1883-84	1,516,887	2,447,333	559,241	4 523,461
1884-85	1,371,347	2,612,657	634,855	4,618 859
1885-86	1,136,962	2,429,243	764,656	4,330,861
1886-87	736,495	2,597,193	976,715	4 310,403
1887-88	662,025	3,365,509	1,414,220	5,441,754
1888-89	811,191	2,662,331	1,238,737	4,712,259
1889-90	760,375	2,402,478	1,078,110	4,240,963
1890-91	861,180	2,513,000	8,21,124	4,195,304
1891-92 Budget.......	517,600	2,407,500	9,42,100	3,867,200
,, Revised	543,600	2,639,500	1,150,900	4,334,000
1892-1893 Budget....	383,100	2,396,000	1,198,000	3,977,100

The decrease in the Expenditure in India is the consequence of the transfers from Ordinary to Public Works Debt.

The increase in the Expenditure in England in the Revised Estimate is on account of discount paid on the loan raised in England and on sales of stock, as explained in para.

POST OFFICE.

76. The figures are :—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx
Revenue.	1,281,540	1,301,247	1,402,503	1,423,900	1,453,200	1,498,400
Expenditure ..	1,342,452	1,376,619	1,396,744	1,459,000	1,510,000	1,555,400
Net—Revenue (+) Expenditure(—)	—60,912	—75,372	+5,759	—35,100	—56,800	—57,000

In 1890-91 for the first time the Post Office transactions as recorded on the Finance and Revenue Accounts showed a small surplus. A similar small surplus would have appeared on the Revised Estimate for 1891-92 and on the Budget Estimate for 1892-93 had it not been for a recent decision to charge to the Post Office the expenditure on printing and stationary incurred on its account in the Central Press and Stationery Office, as well as the portion incurred directly by Post Office officials, which latter has always been so charged.

TELEGRAPH.

77. The figures for the Capital Account and the Revenue Account of the Telegraph Department are :—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Telegraph Capital Account—							
Receipts ..	231	1,191	....	....	....	....	..
Expenditure	256,338	158,858	162,080	179,928	190,600	195,600	217700
Net Expenditure ..	256,107	158,858	162,080	179,928	190,600	195,600	217700
Telegraph Revenue Account—							
Revenue ...	763,655	740,957	766,865	781,035	779,500	910,900	892600
Expenditure	530,289	545,234	569,275	582,870	601,80	636,700	65950
Net Receipts....	233,366	19:,723	197,590	198,165	177,700	274,200	233100

The increase in receipts during the current year is chiefly due to the large expansion of traffic from India and other Eastern Countries to Europe, and to the development of press and other private traffic in India. There is also a special increase caused by telegrams relating to Military Expeditions.

MINT.

78. The figures are :—

	Accoucts, 1888-89,	Accounts, 1889-90,	Accounts, 1891-92.	Budget Estimate, 1892-92.	Revised Estimate, 1891-92,	Budget Estimate 1892-93.
	Rx.	Rx.	Rx.	Rx	Rx.	Rx.
Revenue ..	221,138	269,512	354,152	266,300	181,300	227,000
Expenditure	99,967	120,530	121,888	116,700	98,200	115,300
Net..	121,171	148,982	232,264	149,600	83,100	111,700

The coinage in 1890-91 was unprecedentedly large. This year it has fallen much below the average. Hence the reduction in the Revenue and Expenditure shown in the Revised as compared with the Budget Estimate. A coinage more nearly equal to the average is assumed in 1892-93.

The value of silver bullion presented at the Mints for coinage has been as under in the last few years :—

	Rx.
1884-85	5,610,880
1885-86	8,838,580
1886-87	3,822,170
1887-88	7,135,860
1888-89	6,550,852
1889-90	7,724,738
1890-91	13,052,900
1891-92 (Estimated)	5,000,000

CIVIL DEPARTMENTS.

79. The figures of Expenditure for this group are :—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
General Administration ..	1,745,158	1,759,193	1,740,465	1,763,600	1,786,700	1 831,600
Law and Justice { Courts ..	2,691,252	2 716,275	2 759,431	2,844,200	2,831,700	2,860,600
Law and Justice { Jails ..	834,183	857,691	866,460	916,100	891,200	906,900
Police	3,754,294	3,887,564	3,859,083	3,938,500	3,805,400	3,910,000
Marine (including River Navigation) ..	578,284	657,865	559,257	710,600	663,800	780,200
Education	1,293,660	1,316,286	1,371,735	1,426,900	1,414,500	1,496,700
Ecclesiastical	156,856	161,068	166,005	169,900	161,000	169,300
Medical	772,233	7:5,243	806,937	833,100	876,500	931,100
Political	756,193	655,254	770,541	764,800	821,500	771,600
Scientific and other Minor Departments	428,432	438 967	485,747	608 600	611,000	472,500
Total	13,013,543	13,235,406	13,386,261	13,976,5.0	13,863,600	14,132,500

A considerable part of the increase under General Administration occurs in the Exchange on Sterling Expenditure; the remainder is distributed over the Expenditure in England and of the Government of India and most of the Local Governments.

The provision made in the Budget Estimate of this year for Judicial Establishments has proved to be more than was required in Bengal, Madras, and Bombay, and the increase of those establishments in the two former Provinces will not be so great as was anticipated last March. On the other hand, it has been necessary to increase the expenditure in the Central Provinces, the North-Western Provinces and Oudh, and the Punjab.

The saving shown in the Revised Estimate of this year under Jails occurs chiefly in Bengal and Burma, the greater part of the saving in Bengal being under Manufactures and being more than counterbalanced by a falling off in the receipts. On the other hand, there has been a large excess in the North-Western Provinces and Oudh, where the Jail population is high.

The saving shown in the Revised Estimate under Police has been explained in paragraph 51. The Expenditure in Burma will be smaller also in 1892-93; but that saving is nearly swallowed up by renewed provision in all other Provinces for increasing the efficiency of the Police.

The reduction in the Revised Estimate under Marine occurs in Burma and England. In Burma it has not been possible to complete the construction of a vessel required for the Baragua Flats. In England the subside to the Admiralty mentioned in paragraph 29 of Part II of the Financial Statement of March last will not be payable for the whole year) owing to there having been delay by the Admiralty In taking over charge of the Defence vessels, this saving being partly absorbed by increased expenditure on the purchases of stores. In 1892-93 the vessel for Burma will be paid for, the Admiralty subsidy will be payable for the whole year, the expenditure on English stores will be as high as this year, and there will also be an increase in the charges of the Imperial Marine Department in India owing chiefly to the establishment of ferries on the Indus for Military purposes.

The increase in Expenditure on Education and for Medical purposes continues. But Rx. 50,000 of the increase under medical is nominal in both years, being due to a change in the classification in the accounts of Local Sanitation charges in Madras.

Under Scientific and other minor Departments there will be a large reduction next year, as but little Census Expenditure will remain to be met. The reduction would have been greater had it not been for the recent sanction to the establishment of a Civil Veterinary Department.

MISCELLANEOUS CIVIL CHARGES.

80. The figures for this group are—

	Accounts, 1888-89.	Accounts, 1889-90.	Accounts, 1890-91.	Budget Estimate, 1891-92,	Revised Estimate, 1891-92,	Budget Estimate, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Territorial Political Pensions..	513,657	535,582	527,569	530,000	568 000	536,200
Civil Furlough and Absentee Allowances	318,418	297,475	232,747	292,100	279,300	314,500
Superannuation Allowances and Pensions.	3,114,823	3,140,361	3,051,541	3,218,500	3,334,900	3,497,600
Stationery and Printing	524,372	558,730	592,436	572,000	599,200	576,800
Miscellaneous	383,106	282,135	274.223	360,300	263,600	245,800
Total ..	4,884,376	4,814,283	4,678,516	4,972,900	5,045,000	5,170.900

The increase in the Revised Estimate under Territoria and Political Pensions occurs in England where arrears of the stiphed of his Highness Maharaja Dhuleep Sing were paid, the payments to the Maharaja being also increased by a reduction in the rate of interest on the advances to him.

The amounts of the payments on account of Furlough Allowances fluctuate with the rate of Exchange.

The charges for Pensions are increasing a part of the increase in this year and next being due to the decision to pay certain pensions at the minimum rate of 1s. 9d, the rupee.

The amounts shown in the Revised Bstimate of 1891-92 and in the Budget Estimdte of 1892-93 under Stationery and Printing would have been much larger had it not been for the decision mentioned in para. 76 to charge the Post Office with the cost of all its printing and stationery. This has had the effect of transferin, from the head Stationery and Printing to Post Office Rx. 62,300 in the Revised Estimate, and Rx. 64,200 in the Estimate for neat year. There is, therefore, a considerable real increase of Expenditure under this head to be explained. While there has been some increase in the amount of printing done and of stationery used, the main reason of the rise under the head is to be found in the orders issued some years ago to substitute, as far as possible, the use of paper manufactured in India for paper procured from England. In the present year the purchases of paper in India have shown a marked increase, as the stocks of paper in the Calcutta Stationary Office procured from England under the old procedure have hitherto met a large portion of the demands, and those stocks have only now been exhausted. The exhaustion of the stock of English paper was not sufficiently allowed for in framing the Budget Estimate, The stocks of English paper haning been exhausted, the local purchases must continue on the higher level in future years. The reduction of the sterling charges in England, caused by the substitution of Indian-made for English-made paper took place some years ago, when the indents for paper were reduced : the corresponding increase in the charges in India has only now reached its full extent.

The reduction in the Expenditure under Miscellaneous, both in the Revised Estimate of 1891-92 and in the Budget Estimate of 1892-93, as compared with the Budget Estimate of 1191-92, has been explained in paragraphs 51 and 64.

FAMINE RELIEF AND INSURANCE.

81. The figures are—

	Accounts, 1888-89.	Accounts, 1889-90.	Actuals, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
EXPENDITURE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief	7,799	68,288	5,579	3,000	33,400	13,000
Construction of Protective Railways	....	....	....	975,000	294,900	1,011,700
Construction of Protective Irrigation Works ..	70,537	71,457	74,392	65,000	78,800	65,000
Reduction of Debt..	....	460,255	520 029	....	802 800	...
Total...	78,336	600,000	600,000	1,043,000	1,209,900	1,206,700
Net charge on acct of the Bengal-Nagpur and the Indian Midland Rys......	430,182	462,009	482,350	457,000	290,100	293,300
Total Expenditure chargeable to Famine Grant....	508,518	1,062,009	1,082,350	1,500,000	1,500,000	1,500,000

In accordance with the policy announced in the last two Financial Statements, the Famine Grant has been raised to its original amount of Rx. 1,500,000 in the present year, and will be maintained at that amount in 1892-93.

The scarcity in Madras and Rajputana has caused the Expenditure on Famine Relief to exceed the Budget Estimate; and the Bombay Government has provided for some expenditure in the latter months of the year, while for next year the Madras Government has provided Rx. 100,000, the Bengal Government, Rx. 20,000, and the Bombay Government Rx. 10,000.

It may be mentioned here that the provision made in Madras for Famine Relief has the effect of reducing the Madras Provincial balance below the prescribed minimum of Rx. 200,000. As the minimum balances of Local Governments were prescribed in order that there might be a reserve to meet Expenditure caused by famine, the reduction of the Madras balance is in this instance unobjectionable. This increase of Expenditure on direct Famine Relief is but a small portion of the effect produced on the finances by the scarcity. In addition to the loss of Land Revenue mentioned in paragraph 67, it has been necessary to open Famine Relief works in Madras, Ajmere, and Upper Burma, which involve considerable Expenditure both this year and next; but the Expenditure on them is charged to the heads of account proper to the particular works opened.

The excess Expenditure shown in the Revised Estimate on Protective Irrigation Works is on account of the more vigorous prosecution of the Rushikulya project in Madras.

The reduction under Protective Railways and the increase under Reduction of Debt shown in the Revised Estimate are in consequence of it having been found impossible to spend the full amount of the grant provided in the Budget Estimate for capital Expenditure on Railways.

RAILWAYS.

82.—The following table shows the main features of the Railway Revenue Account since 1888-89 :—

REVENUE.

	Actuals. 1888-89.	Actuals. 1889-90.	Actuals. 1890-91.	Budget. 1891-92.	Revised. 1891-92.	Budget. 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	15,520,359	16,605,177	17.234,698	17,872,100	19,653,200	18,831,100
	230	293	955	200	1,200	1,100
	107	131	315	100	500	500
Loss on the Railway Account	2,233,352	1.852,651	637,291	1,501.700	528,800	1,574,500
Total.	17,754,088	18,458,202	17,923,269	19,374,100	20,183,700	20,407,200

EXPENDITURE.

	Actuals. 1883-89.	Actuals. 1889-90.	Actuals. 1890-91.	Budget. 1891-92.	Revised. 1891-92.	Budget. 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India.	9,471,958	10,331,564	10,357,861	11,457.600	12,035,800	11,794,400
England .	5,652,240	5,609,417	5,702,207	5,690,000	5,753,200	5,741,800
Exge.	2,629,890	2,517,221	1,863,201	2,226,500	2,464,700	2,871,000
Total.	17,754,088	18,458,202	17,923,269	19,374,100	20,183,700	20,407,200

It will be seen that the net loss on the railway account, which was estimated in the Budget of the current year at Rx. 1,501,700, is in the revised estimate placed at only Rx. 528.800, being an improvement of Rx. 972,900. The increase in net earnings of State Railways is Rx. 1,099,100, and the increase in net earnings of Guaranteed Railways Rx. 283,000 ; on the other hand, the fall in Exchange, which increases the equivalent of the sterling payments of interest in England, causes an additional charge of Rx. 238,200, and the surplus profits payable to companies are increased by Rx. 161,300.

The Miscellaneous Railway expenditure is now expected to be less than the Budget estimate by Rx. 39,800.

The gross earnings of State Railways will probably exceed the amount entered in the Budget by Rx. 1,508,100, while the excess in working expenses will be Rx. 489,000.

The principal fluctuations in net receipts are the following :—

	Revised estimate more (+) or less (—) than the Budget estimate.
East Indian Railway..............	+365,000
North-Western Railway	+300,000
Rajputana-Malwa Railway	+197,500
Bengal-Nagpur Railway	+158,000
Indian Midland Railway	+ 22,000
Oudh and Rohilkhand Railway..	+ 60,000
Southern Mahratta Railway ...	+ 15,500
Bengal and North-Western and Tirhoot Railways..............	— 97,500
Eastern Bengal State Railway...	—102,500

On all the lines shewing a considerable increase, the principal cause of the increase is the largely augmented traffic in wheat and seeds carried to Calcutta, Bombay, and Karachi for export to Europe. Scarcity in Rajputana add high prices in Hyderabad and the Southern Mahratta Country have caused considerable movement in food-grains. Part of the increase on the East Indian Railway is due to the continued expansion of the coal traffic.

In coaching traffic the chief contributors to the increase are the North-Western and Oudh and Rohilkhand Railways, on account of fairs at Hardwar, and the Bengal-Nagpur, which shows a satisfactory development in the whole of its traffic.

The decrease in not receipts on the Bengal and North-Western and Tirhoot Railways is chiefly due to provision being made for payment to the company of their share of net earnings for three half years, as their share for the second half year of 1890 was not paid in 1890-91, and so became an unexpected charge against 1891-92 ; there is also a slight falling off in the earnings, due to scarcity in Tirhoot.

The Eastern Bengal State Railway has suffered from the partial failure of the jute crop, but the main cause for the falling off in net receipts is the large renewals which have been carried out, and which were not anticipated when the Budget estimates were framed.

The gross earnings of the Madras Railway are Rx. 80,000 below the estimate, on account of scarcity.

The Bombay, Baroda, and Central India Railway and Great Indian Peninsula Railway are now expected to yield, respectively, Rx. 55,000 and Rx. 258,000 more than the net receipts entered in the Budget estimate. The improvement is all in goods traffic, and is due to the causes just mentioned in connection with State Railways.

Excluding Exchange on which account a sum of Rx. 406,200 is provided in excess of that entered in the revised estimate, the net result on the Railway account for 1892-93 is Rx. 639,400 worse than the revised estimate of the current year. It is not considered safe to estimate for such expectional traffic as has been secured in 1891-92 ; and there is a considerable increase in the charge for interest owing to increase of capital outlay.

In 1892-93 the gross receipts of State Railways are estimated at Rx. 624,200 less than the revised. The most noticeable fluctuations occur on the East Indian Railway (—Rx. 280,000) ; Rajputana-Malwa Railway (—Rx. 243,800) ; Bengal-Nagpur Railway (+ Rx. 32,000) ; Burma (+ Rx. 190,000) ; Toungboo-Mandalay (—Rx. 195,000) ; Eastern Bengal State Railway (+Rx. 35,000) ; Bengal and North-Western and Tirhoot Railways (+Rx. 35,000) ; North-Western Railway (—Rx. 340,000) ; South Indian Railway (+Rx. 91,000.) The increase on the Burma and decrease on the Toungboo-Mandalay are due to these lines being amalgamated from 1st April 1892, the latter becoming Provincial.

The net traffic receipts of the Guaranteed Railways are taken at Rx. 203,000 below the revised estimate. This is entirely due to the estimates for 1892-93 being framed on the basis of a normal year with an allowance for natural expansion, and not on the very high receipts of the current year. Surplus profits are expected to diminish by Rx. 150,500.

IRRIGATION.

83.—The figures are :—

	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Budget, 1891-92.	Revised, 1891-92.	Budget, 1892-93.
	Rx.	Rx,	Rx	Rx.	Rx.	Rx.
Revenue..	1,900,718	1,991,078	2,172,578	2,160,600	2,249,600	2,216,700
Expenditure.	2,622,964	2,652,707	2,742,128	2,883,100	2,963,200	2,919,500
Net Expenditure ...	7,2 2,246	6,61,629	569,550	722,500	713'600	702,800

The improvement in revenue during the current year is due to the irrigated area in the North-Western Provinces and Punjab having been larger than was anticipated in the Budget estimate for 1891-92.

The Budget for the ensuing year shows that the revenue is expected to fall off by Rx. 32,900. The decrease occurs in the North-Western Provinces and Oudh where it is not anticipated that the season of 1892-93 will be so favourable for artificial irrigation as those of the previous two years. On the other hand, increases are expected from the growth of irrigation in the Punjab and Madras.

The increase in expenditure in the current year is mainly due to Famine Relief Works in Upper Burma, Madras, and Rajputana. The Budget provides for a decrease in expenditure owing to the curtailment of outlay on Minor Irrigation Works in Madras and the cessation of famine works in Upper Burma.

BUILDINGS AND ROADS.

Revenue.

84.—The figures are :—

	Actuals 1888-89.	Actuals, 1889-90.	Actuals 1890-91.	Budget, 1891-92.	Revised, 1891-92.	Budget, 1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Military and Civil Works....	604,753	650,398	6192 89	597,100	615.700	606,400

Expenditure.

	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Budget, 1891-92.	Revised, 1891-92.	Budget, 1892-93.
	Rx.	Rx.	Rx.	Rx,	Rx.	Rx.
Military Works	1,108,206	1,134,463	1,220,676	11,30,300	1,215,200	1,183,800
Civil Works	4,202,526	4,273,726	4,510,231	4,978,800	5,033,500	4,736,300

The slight improvement in revenue in the revised estimate of 1891-92 is chiefly due to increased receipts from tolls on ferries and roads maintained from local funds.

The increase of Rx. 84,900 in the Military Works expenditure in the revised is mainly due to special expenditure on the restoration of buildings at Quetta damaged by rain, and to outlay of Rx. 61,600 on measures intended to facilitate the speedy mobilization of the army in time of war. The increase of Imperial expenditure in 1891-92 under Civil Works amounts to Rx. 74,800, and is due to special expenditure on buildings at Quetta and Famine Relief Works in Upper Burma and in Rajputana. There is a decrease of Rx. 83,400 under Provincial.

An increase of Rx. 63,300 occurs under Local for Public Works under the control of Local Boards.

The Budget for the ensuing year provides for a decrease of Rx. 52,300 in the Imperial (Military and Civil Works) expenditure ; the special expenditure of 1891-92 will not recur next year.

The figures for the Provincial portion of the Civil Works expenditure are :—

	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Revised, 1891-92.	Budget, 1892-93.
	Rx.	Rx.	Rx	Rx.	Rx.
Provincial Civil Works outlay.....	1,814.931	1,945,626	2,183.276	2,490.800	2,198,500

ARMY.

85. The figures are—

Years.	India.	England.	Exchange.	Total.
	Rx.	£.	Rx.	Rx.
1888-89	14,812,591	3,746,205	1,743,045	20,301,841
1889-90	14,944,095	3,957,703	1,776,016	20,677,814
1890-91, ...	14,799,128	4,440,125	1,450,815	20,690,068
1891-92, Budget ..	14,565,500	4.661,600	1,824.100	21,051,200
„ Revised ..	15,625,000	4,814,500	2 099,100	22,538,600
1892-93, Budget ...	14,940,900	4,592,600	2,296,300	21,829,800

The variations in the figures are explained in paragraphs 49, 54, 60, 63, and 66.

SPECIAL DEFENCE WORKS.

86. The following table shows the Expenditure on "Special Defence Works" :—

		Rx.
1885-86	....	137,811
1886-87	....	325,626
1887-88	....	456,017
1888-89	....	789,595
1889-90	....	689,481
1890-91	....	491,837
1891-92	Budget Estimate	847,000
	Revised „	550,000
1892-92	Budget „	614,500

As has usually been the case in the past, the grant for this expenditure will not be fully utilized in the current year ; and a smaller grant has been given for 1892-93. The lapse is chiefly on the English grant, and the slower progress in England involves less outlay in India.

The total expenditure on Special Defence Works being estimated at Rx. 5,000,000, if the amounts shown above for 1891-92 and 1892-93 are spent, there will remain Rx. 945,133 to be incurred in 1893-94 and future years.

UPPER BURMA.

87. The following tables give the Revenue, the Expenditure, and the net Expenditure on account of Upper Burmah from the year following the annexation :—

Revenue.

	Land Revenue.	Other Civil Revenue.	State Railway Receipts.	Total.
	Rx.	Rx.	Rx.	Rx.
1886-87	167,200	55,300	..	222,500
1887-88	378,800	123,500	..	502,300
1888-89	436,000	284,600	31,900	752,500
1889-90	539.600	333,500	161,400	1,034,500
1890-91	616,000	319,400	193,300	1,128,700
1891-92 (Revised) ..	606,100	296,200	195,000	1,097,300
1892-93 (Budget).. ..	655,000	374,100	30,000	1,059,100

Expenditure.

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91,	1891-92 (Revised).	1892-93 (Budget.)
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Police	349000	709200	794900	861700	735800	669900	664800
OtherCivil Expenditure	165100	265700	436700	393700	435600	495600	535600
Railways (including interest on Capital) ..	...	..	103300	218700	227500	234000	84000
Military Works ..	74000	314800	160900	142500	141500	159900	150000
Civilwork	171500	343000	295900	296800	292700	330000	300000
Irrigation.	13800	12600	24800	19200	28200	87500	50000
ArmySpecial Expenditure	1517800	1475300	631600	435800	350300	400000	480000
Total	2291200	3120600	2448100	2368400	2211600	2389400	2264400

Net Expenditure.

1886-87.	1887-88.	1888-89.	1889-90.	1890-91	1890-91 (Revised)	1891-92 (Budget).
Rx.	Rx.	Rx.	Rx.	Ex.	Rx.	Rx.
2,068,700	2,618,300	1,695,600	1,333,900	1,092,900	1,297,100	1,205,300

SECTION V.—EXPENDITURE NOT CHARGED TO REVENUE.

88. The following table gives the figures of the estimates for 1891-92 and 1892-93 for Capital Expenditure on Railways exclusive of sums found by Local Governments out of Provincial resources, the amounts charged to the Famine grant and to the head "37—Construction of Railways" being included for convenience, although charged to Revenue :—

	India.	England.	Exchange	Total.
	Rx.	Rx.	Rx.	Rx.
1891-92, Budget Estimate..............	2,266,600	1,192,00	466,400	3,925,000
1891-92, Revised Estimate	1,825,200	870,000	379,300	3.074,500
1892-93, Budget Estimate	2,542,000	1,382,000	691,000	4,615,000

Of the totals shown above the following amounts are taxen as charges against the Famine Grant for Protective Railways, namely, in the Budget Estimate of 1891-92, Rx. 975,000 : in the Revised Estimate of 1891-92, Rx. 294,900 ; and in 1892-93, Rx. 1,011,700. In 1892-93 Rx. 118,300 is also charged under 37—Construction of Railways.

The Capital Expenditure on Railways in 1891-92 will be less than the Budget grant by Rx. 850,500. Of this lapse, Rx. 170,400 has been utilised for increased Capital Expenditure on Irrigation Works, and the remainder appears in the reduction in the Revised Estimate of the Expenditure on Protective Railways. The heaviest expenditure has been on the East Coast, the Mu Valley, the Godra-Rutlam, South Indian (including Villupuram-Guntakal), and the Dharmaveram-Hindupur Railway. The Chaman Extension of the Sind-Pishin Railway has been completed during the year, and also the Mianwali-Mari Branch of the North-Western system, while a start was made on the Barsoe-Kishengunge, the Lucknow-Rai Bareli-Jaunpur, the Bengal-Assam, the Bareilly-Rampur-Moradabad the Mari-Attock, and the Muskhaf-Bolan Railways.

The provision for 1892-93 will, it is hoped, practically complete the Villupuram-Guntakal Section of the South Indian Railway and the Dharmaveram-Hindupur Extension, while large grants have been provided for the Godra-Rutlam, Bareilly-Rampur-Moradabad, the Mari-Attock, the Lucknow-Rai Bareli Jaunpur, gradient improvements of the North-Western Railway, the Mu Valley, the Bengal-Assam, and the Jherria Extension of the East Indian Railway.

The following figures show the rate at which Railways have been constructed at the cost, or on the responsibility of the Government since 1880 :—

Date		Number of miles open.
31st March	1880	8,382
„	1381	9,134
„	1882	9,437
„	1883	9,748
„	1884	10,230
„	1885	11,283
„	1886	11,634
„	1887	12,536
„	1888	13,448
„	1889	14,184
„	1890	14,832
„	1891	15,621
„	1892 (Estimate)...........	15,818

The following table gives the total Capital Outlay on Railway Construction up to date :—

	State Railways.	State Rys. constructed through the Agency of Companies.	Guaranteed Railways.	Total.	Annual Progress.
	Rx.	Rx.	Rx.	Rx.	Rx.
To end of...					
1879-80 ...	27,983,837	..	96,829,969	124,813,806	..
1880-81 ..	67,201,066	..	66,348,478	133,549,544	8,735,738[*]
1881-82 ..	70,516,309	..	67,021,756	137,568 065	4,018,521
1882-83 ..	72,776,870	468,270	67,431,448	140,676 588	3,108,523
1883-84 ..	76,629,723	704,155	68,769 339	146,103,247	5,426,659
1884-85 ..	81,365.833	3,126 906	69,904,427	154,397,166	8,293,919
1885-86 ..	90,839,553	4,775,059	67,883,682	163,498 294	9,101,128[‡]
1886-87 ..	108,456,220	7,915,378	57,046.325	173,417,923	9,919 629[‡]
1887-88 ..	110,788,941	12,979,680	57,694 898	181,463 519	8.045,596
1888-89 ..	111,990,360	18,097,843	58 313,774	188,401,977	6,938,458
1889-90 ..	124,058,103	20,410,257	49,385,293	193,853,653	5.451.676
1890-91 ...	131,920,346	21,793,709	45,091,263	198,805,318	4,951,665[§]
1891-92, Revised ..	135,177,446	22,556,609	45,155,063	202,889,118	4,083,800
1892-93, Budget ..	139,975 646	23,934,309	45,477,963	209,387,918	6,298,800

[*] Includes Rx. 2,790,140 on account of past expenditure on the East India Railway, which must be deducted to arrive at the normal annual progress.

[†] Includes Rx. 294,987 on account of Eastern Bengal Railway.

[‡] Includes Rx. 1,607,244 on account of Scinde, Punjab and Delhi Railway Company.

[§] Includes Rx. 207,104 on account of South Indian Railway Company.

89. The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are :—

	Actuals 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Budget, 1891-92.	Revised, 1891-92.	Budget, 1892-93.
	Rx. 459,890	Rx. 378,932	Rx. 483,849	Rx, 550,000	Rx. 720,400	Rx. 550,000

The increase of Rx. 170,400 in the expenditure of the current year is due to a portion of the lapse on the Railway Capital grant having been utilised to secure the earlier completion of the Chenab Canal Works.

SECTION VI.—REVISION OF THE PROVINCIAL CONTRACTS.

90. It has long been the policy of the Government of India to delegate some of its powers in respect of certain Revenues and Expenditure to Local Governments.

The first step in this direction was taken in 1870, when certain heads of Expenditure were made Provincial, the Local Governments being given, under conditions, the powers possessed by the Government of India in the matter of sanctioning expenditure, and the financial responsibility of Local Governments being enforced by requiring them to keep the total Provincial Expenditure within the amount assigned for all the heads, *plus* any savings from that amount effected in previous years.

This policy was subsequently extended by making Provincial also some heads of Revenue, the financial responsibility of the Local Governments remaining as before, with the addition that they were allowed to spend any increases of Revenue obained by them during the period for which the arrangement was made.

Still later, in restriction of the power of spending savings of previous years, Local Governments were required to maintain minimum balances of amounts fixed for each Province, to be drawn against in the event of pressure, such, for example, as the opening of works for the employment of labour in time of scarcity.

The arrangements with local Governments to give effect to the delegation of powers as above explained are made for fixed periods, at the end of which the arrangements are subject to revision as well in respect of the heads of Revenue and Expenditure made Provincial as in respect of the assignment, including Revenue, made to the Local Government to cover the Provincial Expenditure.

91. The existing arrangements described in general terms in the preceding paragraph, commonly called contracts, come to an end with the close of the current year, having been made for the five years 1887-88 to 1891-92; and it has been necessary to settle the terms of the contracts to be in force during the next five years. The Government of India have been in correspondence with all the Local Government's concerned during the year. The final result of that correspondence is as follows.

92. The new contracts are formed on the same general lines as the preceding ones. The terms of the contract for each Province are contained in two Resolutions. The first of these is reprinted as an Appendix to this statement; it consolidates and re-enacts, with some modifications, the general rules relating to the powers of Local Governments under the scheme of provincial finance. In the second the heads of Revenue and Expenditure which are made provincial as stated, it being declared that Revenue and Expenditure classified in the accounts under those heads and no other, is Provincial; and the amount of the addition to, or the deduction from, the Provincial Revenue which is required to place the province in equilibrilium is stated.

93. The following statement shows the total Provincial Expenditure and Revenue, as estimated for the new contracts, and the amount of the adjusting addition to or deduction from the Revenue of each province :—

	Ordinary Revenue being a share of certain receipts.	Adjustment.	Total Revenue.	Expenditure.
	Rx.	Rx.	Rx.	Rx.
Central Province	537,600	220,500	788,100	788,100
Burma (Lower).	1,427,500	414,300	1,841,800	1,841,300
Assam........	657,700	—112,700	545,000	545,000
Bengal	4,249,300	—143,900	4,105,400	4,105,400
North Western Provinces and Oudh	3,403,500	250,600	3,152,900	3,152,900
Punjab	1,370,400	348,500	1,718,900	1,718,900
Madras	2,479.300	325.400	2,804,700	2,804.700
Bombay........	3,123,900	771,400	3,895,300	3,895,300

94. The Revenue and Expenditure shown in the above statement are estimates of the amounts which may be taken as fairly representing, generally, the normal Revenue and Expenditure of each Province at the existing stage of growth. The actual Revenue and expenditure will of course vary from year to year. But the amount of the adjustment is fixed for the five years.

95. The amount of the adjustment shown in paragraph 93 is not an index either of the financial position of the province or of the effect on the provincial finances of the revision of the contract. It is merely the amount required to place in equilibrium the Revenue and Expenditure which it has been found expedient to make provincial.

96. The financial effect of the revision of the contracts is the resumption by the Government of India of the following surpluses from Provincial Governments :—

	Rx.
Central Provinces	22,700
Lower Burma	58,900
Bengal	51,900
North-Western Provinces and Oudh	56,900
Punjab	41,000
Madras	103,800
Bombay........................	131,100
Total......	466,300

[The remainder of the Budget statement, the issue of which has been delayed, will appear in our next issue.]

GENERAL STATEMENT OF THE ACCOUNTS AND ESTIMATES OF THE REVENUE AND EXPENDITURE AND RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OFINDIA, IN INDIA AND IN ENGLAND.

Figures nearest to 100 in columns for Estimates

RECEIPTS	For detail *vide* Statement.	Accounts. 1890-91.	Budget Estimate, 1891-92	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
REVENUE—					
Principal Heads of Revenue—		Rx.	Rx.	Rx.	Rx.
Land Revenue	..	24,045,209	24,399,300	23,880,500	24,675,500
Opium	..	7,879,182	7,593,400	8,026,100	7,634,600
Salt..	...	8,523,368	8,343,500	8,620,700	8,514,700
Stamps	..	4,0 8,969	4,148,200	4,226,9 0	4,229,6 0
Excise	...	4,947,78	4,953,700	5,096,800	5,102,400
Other Heads	A	9,425,727	9,488,100	9,475,200	9,681,600
Total Principal Heads....	A	58,890,234	58,926,200	59,326,200	59,868,400
Interest	..	931,050	806,400	882,500	911,000
Post Office, Telegraph, and Mint ..	"	2,537,689	2,469,700	2,515,400	2,618,000
Receipts by Civil Departments.. ..	"	1,612, 69	1,571,300	1,643,600	1,615,800
Miscellaneous	"	927,127	821,400	891,100	959,900
Railways	"	17,235,978	17,872,400	19,654,900	18,832,7 0
Irrigation	"	2,172,578	2,160,600	2,249,600	2,216,700
Buildings and Roads	"	649,289	597,100	615,700	606,400
Receipts by Military Departments ...	"	785,635	800,200	776,900	739,000
Total Revenue......	..	85,741,649	86,025,300	88,585,900	88,367,900
DEBT, DEPOSITS, AND ADVANCES—					
Permanent Debt (net Incurred) ..	C	6,293,714	1,091,400		
Unfunded Debt (net Incurred)	"	595,430	583,000		
Deposits and Advances (net)	"	1,051,693	..		
Remittances (net)	"	..	19,500		
Secretary of State's Bills drawn ..	"	15,969,034	16,000,000		
Total Receipts....	..	109,651,520	103,719,200		
Balance on 1st April—India.. ..	..	14,748,821	16,797,121		
England.. ..	..	5,402,873	3,532,473		
GRAND TOTAL....	..	129,803,214	124,048,794		

DISBURSEMENTS.	For detail *vide* Statement.	Accounts, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
EXPENDITURE—		Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues ..	B	9,536,015	10,035,400	9,599,300	10,286,600
Interest...	"	4,195,304	3,867,200	4,334,000	3,977,100
Post Office, Telegraph, and Mint ..	"	2,282,612	2,368,100	2,440,500	2,547,900
Salaries and Expenses of Civil Depts..	"	13,386,261	13,976,500	13,863,600	14,132,500
Miscellaneous Civil Charges	"	4,678,516	4,972,900	5,046,000	5,170,900
Famine Relief and Insurance	"	600,000	1,043,000	1,209,900	1,206,700
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	—4,812	210,500	182,600	301,500
Railway Revenue Account	"	17,923,269	19,374,100	20,183,700	20,407,200
Irrigation	"	2,742,128	2,883,100	2,963,200	2,918,500
Buildings and Roads	"	5,730,907	6,109,100	6,248,700	5,920,100
Army Services	"	20,690,068	21,051,200	22,506,900	21,898,500
Special Defence Works	"	491,837	847,000	550,000	614,500
Total Expenditure, Imperial & Provincial	..	82,252,105	86,738,100	89,127,400	89,343,000
Add—Provincial Surpluses: that is, portion of Allotments to provincial Governments not spent by them in the year	End of B	+169,981	..	+100,000	
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—368,608	—828,400	—561,500	—1,161,700
Total Expenditure charged against Revenue	..	82,053,478	85,909,700	88,665,900	88,221,300
EXPENDITURE NOT CHARGED TO REVENUE—					
Capital Outlay on Railways and Irrigation works	End of B	3,365,632	3,500,000		
Capital charge involved in redemption of liabilities..	..	4,692,957	..		
DEBT, DEPOSITS, AND ADVANCES—					
Unfunded Debt	C	..	..		
Deposits and Advances (net)	"	..	49,900,		
Loans to Native States and Presidency Corporations, &c. (net advances) ..	"	456,398	484,700		
Loans and Advances by Provincial Governments	"	275,692	523,600		
Capital of Railway Companies (net Payments)	"	2,654,216	441,400		
Remittances (net)	"	122,278	..		
Secretary of State's Bills paid	"	14,471,699	16,934,400		
Total Disbursements......	..	108,091,920	108,252,800		
Balance on 31st March—India..	..	17,876,244	13,570,321		
England..	..	3,835,050	2,225,673		
GRAND TOTAL....	..	129,803,214	124,048,794		

		Rx.	Rx.	Rx.	Rx.
Revenue	..	85,741,649	86,025,300	88,585,900	88,367,900
Expenditure chargeable thereon	..	82,053,478	85,909,700	88,665,900	88,221,300
Surplus (+) or Deficit (—) ...	..	+3,688,171	+115,600	—80,600	+146,600

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on 19 June, 2017

WHO TOLD THE TARADIDDLE?

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—Some little time ago I wrote to the *Bombay Gazette*, stating that I had been informed that the Bombay Government or some subordinate authority in their name, had, by means of a confidential circular, been prohibiting Government Pleaders and Prosecutors from attending the Congress as delegates. The Bombay Government promptly replied by a Resolution setting forth that the information furnished to me was *untrue and entirely devoid of foundation*. In the meantime further information had reached me, and I wrote to Lord Harris, saying that I was sure he would be sorry to learn, that it was not the information supplied to me, but the resolution published in his name which was *untrue*.

He declined, but very courteously, to plead guilty to the impeachment, and challenged me to send him a copy of the circular.

With some difficulty I obtained a copy and then, on that, wrote, again, pointing out that the circular entirely substantiated the information supplied to me, and, as Lord Harris is a young man, and perhaps, not *over*-wise, I suggested to him, in a kindly and fatherly spirit, that he should cancel his erring Resolution.

He replied *in effect*, though very politely, that he would see me blow'd first.

I said, all right, then I shall go and tell the Viceroy, which I did, privately, but he naturally did not see his way to interfere.

Now I have shown this correspondence to many persons, Indians and Europeans, officials and non-officials; and all concur with me in deprecating that "not guilty." Resolution of theGovernment of Bombay and even the verdict most friendly to this latter ran: "the Resolution, to say the least, is most disingenuous and, whether so intended, or not, is eminently calculated to mislead." In this verdict I concur, and as it would be unjust to allow my informants to continue any longer under the unmerited aspersion of the Bombay Government, I now enclose the whole correspondence (which please publish along with this), and I will leave the public to judge, whether it has been my informants, or the Bombay authorities, who have told a taradiddle.—Yours, &c.,

A. O. HUME.

Nagpore, January 13, 1892.

[PRIVATE.]

DEAR SIR,—Will you kindly lay before his Excellency the enclosed.* From this he will observe that the Government Resolution recently issued (but only brought to my notice to-day) is, as a matter of fact, itself, untrue, and that the information supplied to me was substantially correct. I am quite sure that Lord Harris had never heard of the confidential circular issued by the Legal Remembrancer, or he would not have allowed the Resolution to appear in the sweeping terms in which it did; but as I do not intend to continue the discussion in public (which would only bring authority into contempt, and needlessly so, as the public declaration has made the question clear to all), I think it only right to inform his Excellency, privately, that facts material to a correct judgment on the case have been withheld from his knowledge.—Yours &c.,

A. O. HUME.

To the PRIVATE SECRETARY of his Excellency the Governor of Bombay.

Private Secretary's Office, January 16, 1892.

DEAR SIR,—I beg to acknowledge your letter of January 13th, for which his Excellency desires me to express his obligation, and to say that his Excellency would be still more obliged if you could send me, for his perusal and such enquiry as may seem necessary, a copy of the Circular which your informant alleges to have been issued.

I am to say that his Excellency feels that you must be sufficiently acquainted with the course of public business in this country to be aware, firstly, that the Resolution of this Government to which you refer could not have issued without reference to the Remembrancer for Legal Affairs, who is the Departmental Officer to whom Government Pleaders look for instructions in such matters; and, secondly, that if the promulgation of any such circular had been admitted the Resolution could not have issued in the terms actually used.

Unless, therefore, his Excellency can have the opportunity of testing the authenticity of the circular alleged to have been issued, he cannot, I am to say, accept the imputation on officers of high position under this Government conveyed in your statement that "facts material to a correct judgment on the case have been *withheld*;" † nor under the circumstances is he able to treat your letter as a private document.

Trusting that I may receive a copy of the circular at an early date.—Yours, &c.,

S. W. EDGERLEY.

To A. O. HUME, ESQ.

Nagpore, January 18, 1892.

DEAR SIR,—I have to acknowledge your favour of the 16th. I have telegraphed and hope to be able to submit a copy of the circular referred to. I did not see it myself, but it was seen, not only by the gentleman who wrote the article in the *Tribune*, but by another gentleman, to whom also I have wired.

Perhaps the word "withheld" was ill chosen. I intended no imputation on *any one*, I merely meant that facts material to the issue had been kept from his Excellency's knowledge—not necessarily purposely. If withheld is construed as conveying any imputation on any one—though I cannot myself see why it should be—then I will cheerfully withdraw the word—all I mean is, such a circular did issue, that it did so was material to a right judgment on the case, and a knowledge of its having been so issued had in some way been prevented from reaching his Excellency.

Of course, his Excellency can treat my letter as he pleases, but as I *bona fide* intended it to be a purely private one, I kept no copy, and shall be obliged if you will kindly let me have one. Since I wrote, further information leads me to believe that the facts are these. The circular marked confidential did issue—but some considerable time ago; there may have been a change in the personnel of the Legal Remembrancer's Department since then; and, if so, the present holder of the Office may know nothing about it. The circular I gather forwarded a copy of the orders of the Government of India of March 1890, and pointed out that Government Prosecutors, being Government servants, or occpying the position of servants of Government, were as much prohibited from attending the Congress. Certain Government Pleaders demurred to this ruling, and finally the Legal Remembrancer admitted that they were not Government servants, but added significantly that if they did attend, it would rest with the Governmen and the District authorities to decide whether they could retain their positions. But this was not generally made known, and the bulk of the Government Prosecutors remained, until my letter appeared, under the belief that they were still *prohibited* from attending. This is what I now learn from a different source, and it may assist his Excellency in getting at the real facts, while I am endeavouring to obtain a copy of the circular.

I shall later have the honour of addressing you futher on this subject, but as I am leaving here on the 20th for Allahabad, and shall thereafter be travelling for a week or more before I reach Calcutta‡ and am able to take the matter up thoroughly, there may be some delay.—Yours, &c.,

A. O. HUME.

To the PRIVATE SECRETARY of His Excellency the Governor of Bombay.

Allahabad (but address 6, Park Street, Calcutta.)
January 26, 1892.

MY DEAR SIR,—Earlier than I expected I am in a position to reply conclusively to your favour of the 16th January in continuation of my *ad-interim* reply of the 18th.

A copy of the circular has been sent me anonymously.§ It is one of the Bombay Government's; General Department, No. 918-27 confidential of the 18th March 1891.

If his Excellency will now carefully study this he will find that it entirely bears out the information supplied to me, and which, under some misconception, has been declared to be untrue and devoid of foundation.

The circular which is headed "Rules regarding the attitude to be maintained by Government Pleaders towards political and quasi-political movements" commences by reciting a letter from the Legal Remembrancer, saying that he had sent copies of the Government of India's orders prohibiting Government servants from taking any part in political movements to all the Government Pleaders, &c., in the Presidency for their guidance. That certain of these had objected that they were not Government servants, that perhaps this was correct, and therefore he would suggest that Government should rule that this prohibition applies to all Government Pleaders and Prosecutors.

Then follow orders of the Government of India, to whom the matter had apparently been referred. The Government of India naturally did not see its way to rule that a prohibition laid down for *Government servants* and these *only* (as was distinctly stated in the H. of C.) could apply to gentlemen who were *not* Government servants, but willing apparently to soften their refusal they went on to say that a Government Pleader who takes up an attitude on a political question which is liable to misconstruction (and what act of any mortal man is not so liable) must either abandon it or accept dismissal from his office.

The whole circular is then flung as it were at the Pleaders' heads, and as a whole amounts to nothing short of a prohibition against attending the Congress as a delegate,—a position pre-eminently open to misconstruction by those opposed to the Congress which, the Legal Remembrancer's letter sufficiently proves, that he, the Pleader's superior authority, strongly is.

Had the orders of the Government of India been circulated alone, there might have been a question as to how far it was intended to interfere with the private liberty of action of Government Pleaders and Prosecutors, but circulated along with the Legal Remembrancer's representations, as they have been, the circular, as a whole, does distinctly operate to prohibit Government Pleaders from attending Congress as delegates.

Of course, Lord Harris did not realize all this when he allowed that resolution to issue, but that resolution should now be cancelled. However honestly intended it is clearly disingenuous in fact, and though a show may be made of defending the position it takes up by legal and verbal quibbles, it is not meet that the veracity of a formal Government utterance should have to be thus defended.—Yours, &c.,

A. O. HUME.

To the Private Secretary of H. E. the Governor of Bombay.

Private Secretary's Office,
Bombay, 1st February 1892.

SIR,—I am desired to acknowledge with thanks your letter of 26th January affording the clue to the orders to which you alluded in your letter of December 17.

Having been thus enabled to examine the subject matter of your complaint, his Excellency desires me to say that he sees no ground for the remarks made in your subsequent letter of January 13th to my address.

The further Resolution of the Bombay Government on which you then commented is, in his Excellency's opinion, strictly accurate.

The first para. of four letter of December 17th stated the charge you had to bring, on information you had received, against the Bombay Government, and was as follows:—

"I am informed that the Government of Bombay, or some authority subordinate to that Government, in that Government's name, has issued a confidential circular to all Government Pleaders prohibiting them from attending the Nagpur Congress." I am to remark that it is "devoid of foundation and untrue," that in the orders you now quote neither the Bombay Government nor any authority subordinate to it has issued a circular of the nature described in the above extract, and I am to add that no order of the Government of India to the above effect is, so far as his Excellency is aware, in existence.

The papers you quote show exactly what did happen, and that is this: Certain pleaders were in doubt as to the applicability of orders of the Government of India of the previous year to themselves. On their reference for instructions, their question was referred to the Government of India, and the answer of the Government of India was communicated to the persons concerned and others in the same position.

Under the circumstances if, as appears from your present letter to be the case, you disappove of the tenor of the reply, your complaint concerns the Government of India and not this Government, or any of its officers.

His Excellency, therefore, regrets that he is unable to meet your views by cancelling either of the Resolutions which have come under discussion. There is in his view no necessity for cancelling the later Resolution, because it is accurate in its statement, and he has no authority to cancel the former, which simply communicates to the officers concerned a decision by the Government of India on a point referred to it for orders.—Yours, &c.,

S. W. EDGERLEY.

To A. O. HUME, ESQ.

6, Park Street, Calcutta, February 4th, 1892.

DEAR SIR,—I have to acknowledge with thanks your favour of the 1st February.

It does seem to me inexplicable that his Excellency should conclude that it is against the orders of the Government of India that I complain, when I distinctly pointed out that it was the manner in which those orders were circulated, headed by a letter of the Bombay Legal Remembrancer, prejudging the case, and amounting practically to prohibition to the subordinates of that official, to which I took exception.

May I now repeat my request to be favoured with a copy of my letter of the 13th January, to complete the file, as I am about now to lay the matter before His Excellency the Viceroy.—Yours, &c.,

A. O. HUME.

To S. W. EDGERLEY, ESQ., Private Secretary of H. E. the Governor of Bombay.

Note.—I would gladly have printed the circular, but it is doubtful whether I could legally do this under the Official Secrets Act.—A. O. H.

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* This was an Editorial of the *Lahore Tribune*, contradicting the Government Resolution, and stating that the Editor had himself seen and read the confidential circular.

† The italics are mine.—S. W. E.

‡ 6, Park Street.

§ Such is the state of affairs, in the Bombay Presidency, since Lord Reay's departure that not less than three gentlemen, whilst admitting that they had the circular, declined to let me have copies, on the grounds that their share in the transaction might be found out, in which case they would be ruined.—A. O. H.

NOTES FROM NAGPUR.

(FROM OUR OWN CORRESPONDENT.)

NAGPUR, MARCH 15.

THE concert given last Tuesday in the public rooms was a decided success. It was really a musical banquet, as the best singers and players of the station took part in the performance. I will not particularise, but must say that Miss Rivett-Carnac's performance on the violin took the house by storm. It is rare to see a lady so thoroughly at home with the violin. The concert realized a good sum, which is to be expended in adding a much-needed verandah to the Bishop's School.

People are looking forward with some interest to the probable visit of the Viceroy to Nagpur, on his return journey from Bombay. There is no public work here just now, which his Excellency can be asked to open; but he can be lodged pretty comfortably in the New Residency, on the Takli Hill, on which a lakh and a quarter has been spent. The Cotton Mills, the Dufferin Hospital, the Water-Works, and the public gardens are also worthy of the viceregal inspection.

The annual inspection of the Bengal-Nagpur Railway Volunteers by General Gatacre, Commanding at Kamptee, took place on the volunteer parade-ground last Saturday. The exercises they were put through were no child's play, and the results were very creditable to the Corps. The General was much pleased with all that he saw, and passed encomiums on the efficiency of the officers and men. There were about 300 present; detachments of men having come down from distant parts of the railway line for the inspection. Several prizes for cleanliness of arms and equipments were distributed to those who best deserved them, and altogether it was a happy day for the Corps. Colonel Wynne and the other Officers of the B.-N. Volunteers deserve much praise for their persistent endeavours to make this body as efficient as possible. The competition for the annual prizes of the B.-N. Railway Corps began last Tuesday, but the names of the winners will not be known until the shooting at out-stations is reported to head-quarters.

The annual inspection of the Nagpore Volunteer Rifles will take place, I hear, next Saturday; and it is hoped that they may pass as good an inspection as their brethren of the Bengal-Nagpur Railway Corps.

The heat is growing in severity day by day, and punkas are in full swing. The nights, however, are still cool and pleasant Slight fever accompanied with a rash (something like measles) appear to be rather a common complaint among children; influenza is reported to have shown itself at Bilaspur and one or two other outlying stations; otherwise the general health is good.

We are just now in the thick of the Holi festival; the deafening tom-toms in the native bazaars, and the abusive songs that are shouted out by men and boys are simply abominable. The Penal Code provides for the punishment of obscene language in public, but there seems to be a tacit understanding that natives are to be allowed the privilege of using obscene language during the Holi festival. Similarly, I believe, that gambling (which is a penal offence) is permitted in all parts of India during the days of Devali festival.

There was a strong gathering of teetotallers on the night of the 24th instant in the spacious hall of the Methodist Parsonage. The members of Lodge *Do and Dare* and a strong reinforcement of I.O.G.T. members from Kamptee, together with a goodly number of the Gospel Temperance Association gave a Temperance demonstration. Speeches were delivered by Dr. Robertson, Rev. Fawcett Shaw, Dr. Ray, and Mr. Framroze Buxy; and songs and recitations were given by different members, supplemented by an abundant tea. The meeting was a decided success from a temperance point of view.

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